

**Consolidated and Separate  
Financial Statements (Un-audited)**

**of**

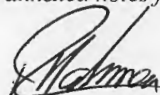
**Doreen Power Generations and Systems Limited**

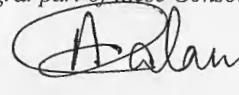
**As at and for the 1st quarter ended 30 September 2020**

**Doreen Power Generations and Systems Limited**  
**Consolidated Statement of Financial Position (Un-audited)**  
As at 30 September 2020

	Notes	30.09.2020 Taka	30.06.2020 Taka
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
		<b>10,145,753,399</b>	<b>10,249,739,424</b>
Property, plant and equipment	4(a)	9,092,998,565	9,228,030,693
Right of Use (ROU) Assets	5(a)	51,258,970	53,107,039
Capital work in progress	6(a)	245,776,589	213,321,079
Investments	7(a)	755,719,276	755,280,613
<b>Current Assets</b>			
		<b>4,666,526,032</b>	<b>3,632,512,102</b>
Inventories	8(a)	707,799,015	551,762,055
Trade and other receivables	9(a)	2,091,809,303	1,195,481,500
Advance, deposit and prepayments	10(a)	487,699,033	455,625,801
Current A/c with subsidiaries and sister concerns	11(a)	1,305,876,873	1,351,242,114
Cash and bank balance	12(a)	73,341,808	78,400,632
<b>TOTAL ASSETS</b>		<b>14,812,279,431</b>	<b>13,882,251,526</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
		<b>6,155,406,847</b>	<b>5,865,116,238</b>
Share capital	13	1,312,608,000	1,312,608,000
Share premium	14	361,849,889	361,849,889
Retained earnings	15(a)	3,833,389,165	3,535,771,662
Revaluation surplus	16	647,559,794	654,886,687
Non- controlling interest	17	30,108,809	28,460,761
<b>Total Equity</b>		<b>6,185,515,656</b>	<b>5,893,576,999</b>
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
		<b>3,944,848,994</b>	<b>4,218,561,372</b>
Long term loan net off current maturity	18(a)	3,883,044,016	4,158,285,486
Lease liability	19(a)	42,722,192	43,906,912
Deferred revenue	20(a)	18,003,917	15,290,104
Deferred tax liability	21	1,078,870	1,078,870
<b>Current Liabilities</b>			
		<b>4,681,914,781</b>	<b>3,770,113,156</b>
Trade payables	22(a)	340,513,468	235,674,202
Current portion of long term loan	23(a)	1,016,068,034	989,277,949
Current portion of lease liability	24(a)	9,550,000	9,550,000
Short term loan	25(a)	3,208,263,442	2,424,050,794
Interest Payable	26	11,785,349	14,877,112
Liabilities for expenses and others	27(a)	94,680,652	95,644,945
Provision for income tax	28(a)	1,053,835	1,038,154
<b>TOTAL LIABILITIES</b>		<b>8,626,763,775</b>	<b>7,988,674,528</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>14,812,279,431</b>	<b>13,882,251,526</b>
<b>Consolidated Net Assets Value (CNAV) per share</b>	29(a)	<b>46.89</b>	<b>44.68</b>


The annexed notes from 01 to 38 form an integral part of these Consolidated Financial Statements.

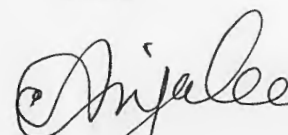
  
Company Secretary

  
Chief Financial Officer

  
Director

Dhaka  
14 November 2020

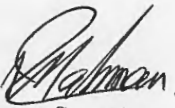
  
Managing Director

  
Chairman

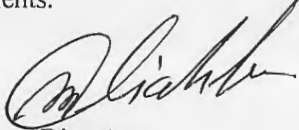
**Doreen Power Generations and Systems Limited**  
**Consolidated Statement of Profit or Loss and Other Comprehensive Income**  
**For the 1st quarter ended 30 September 2020**

	Notes	01 Jul 2020 to 30 Sep 2020 Taka	01 Jul 2019 to 30 Sep 2019 Taka
Revenue	30(a)	1,829,123,293	1,945,988,660
Less: Cost of sales	31(a)	1,400,202,609	1,496,273,561
<b>Gross profit</b>		<b>428,920,683</b>	<b>449,715,099</b>
Less: General and administrative expenses	32(a)	32,651,005	38,234,133
<b>Gross operating profit for the year</b>		<b>396,269,678</b>	<b>411,480,967</b>
Less: Financial expense	33(a)	103,877,855	128,071,519
<b>Net operating profit for the year</b>		<b>292,391,823</b>	<b>283,409,448</b>
Add: Finance income	34(a)	59,563	420,629
<b>Net profit before income tax</b>		<b>292,451,386</b>	<b>283,830,077</b>
Less: Current tax expense	35(a)	512,728	(17,061)
<b>Net profit after income tax</b>		<b>291,938,658</b>	<b>283,847,138</b>
Other comprehensive income		-	-
<b>Total comprehensive income</b>		<b>291,938,658</b>	<b>283,847,138</b>
<b>Attributable to:</b>			
Shareholders of the Company		290,790,610	282,175,153
Non controlling interest		1,648,048	1,671,985
		<b>291,938,658</b>	<b>283,847,138</b>
<b>Consolidated Earning Per Share (CEPS)/Restated CEPS</b>	37(a)	<b>2.21</b>	<b>2.15</b>


The annexed notes from 01 to 38 form an integral part of these Consolidated Financial Statements.

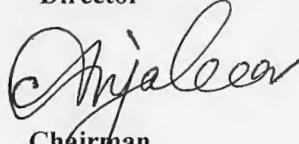
  
**Company Secretary**

  
**Chief Financial Officer**

  
**Director**

Dhaka  
 14 November 2020

  
**Managing Director**

  
**Chairman**

**Doreen Power Generations and Systems Limited**  
**Consolidated Statement of Changes in Equity (Un-audited)**  
**For the 1st quarter ended 30 September 2020**

(Amount in Taka)

Particulars	Share capital	Share Premium	Revaluation surplus	Retained earnings	Sub-Total	Non controlling interest	Total Equity
Balance as at 01 July 2020	1,312,608,000	367,849,889	654,885,687	3,535,771,662	5,855,116,238	28,460,761	5,893,576,999
Adjustment for change in holding percentage of Net profit for the period				290,290,610	290,290,610	1,648,048	291,938,658
Revaluation surplus realized (Depreciation on increased value of assets due to revaluation)			(7,325,893)	7,326,893	-		-
<b>Balance as at 30 September 2020</b>	<b>1,312,608,000</b>	<b>367,849,889</b>	<b>647,559,793</b>	<b>3,833,389,165</b>	<b>6,155,406,848</b>	<b>30,108,809</b>	<b>6,185,515,656</b>

Balance as at 01 July 2019	1,161,600,000	367,849,889	684,194,290	2,925,512,898	5,133,257,047	23,700,163	5,156,957,210
Adjustment for change in holding percentage of Net profit for the period				282,175,153	232,175,153	1,671,985	283,847,138
Revaluation surplus realized (Depreciation on increased value of assets due to revaluation)			(7,325,893)	7,326,893	-		-
<b>Balance as at 30 September 2019</b>	<b>1,161,600,000</b>	<b>367,849,889</b>	<b>676,867,397</b>	<b>3,215,114,943</b>	<b>5,415,432,199</b>	<b>25,372,149</b>	<b>5,440,804,348</b>

The annexed notes from 01 to 38 form an integral part of these Consolidated Financial Statements.

Dhaka  
14 November 2020

  
Company Secretary

  
Chief Financial Officer

  
Director

  
Managing Director

  
Chairman



**Doreen Power Generations and Systems Limited**  
**Consolidated Statement of Cash Flows**  
**For the 1st quarter ended 30 September 2020**

	01 Jul 2020 to 30 Sep 2020 Taka	01 Jul 2019 to 30 Sep 2019 Taka
<b>A. Cash flows from operating activities</b>		
Received from customers	935,075,630	1,532,527,971
Payment to suppliers and others	(1,326,202,182)	(1,047,058,674)
Payment for direct expenses and administrative expenses	(15,039,636)	(56,605,419)
<b>Cash generated from operating activities</b>	<b>(406,166,189)</b>	<b>428,863,878</b>
Financial expenses paid	(125,439,833)	(129,185,043)
Income tax paid	(497,047)	(781,212)
<b>Net cash flow from operating activities</b>	<b>(532,103,068)</b>	<b>298,897,623</b>
<b>B. Cash flows from investing activities</b>		
Acquisition of property, plant and equipment	(1,140,571)	(3,874,338)
Capital work in progress	(52,974,543)	(77,953,484)
Encashment of/(investment in) FDR	(438,663)	9,568,355
Interest received	493,235	536,651
Received from/(Paid to) subsidiaries and sister concerns	45,365,241	(139,509,411)
Insurance claim received	-	1,454,992
<b>Net cash used in investing activities</b>	<b>(8,695,301)</b>	<b>(209,777,235)</b>
<b>C. Cash flows from financing activities</b>		
Repayment of short term loan	784,212,648	57,302,087
Repayment of long term loan	(248,451,385)	(163,334,886)
Dividend paid	(21,718)	(106,012)
<b>Net cash used in financing activities</b>	<b>535,739,545</b>	<b>(106,138,811)</b>
<b>D. Net increase/(decrease) in cash and bank balance (A+B+C)</b>	<b>(5,058,824)</b>	<b>(17,018,423)</b>
E. Unrealized foreign exchange gain/(loss)	-	-
F. Cash and bank balances at beginning of the period	78,400,632	21,054,745
<b>G. Cash and bank balances at the end of the period</b>	<b>73,341,808</b>	<b>4,036,322</b>
<b>Consolidated Net Operating Cash Flow Per Share (CNOCFPS)</b>	<b>(4.05)</b>	<b>2.28</b>


The annexed notes from 01 to 38 form an integral part of these Consolidated Financial Statements.


  
Company Secretary

  
Chief Financial Officer

  
Director

Dhaka  
14 November 2020

  
Managing Director

  
Chairman

# Doreen Power Generations and Systems Limited

## Statement of Financial Position (Un-audited)

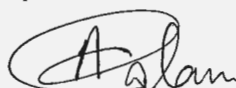
As at 30 September 2020

	Notes	30.09.2020 Taka	30.06.2020 Taka
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	4	2,392,036,753	2,438,739,680
Right of Use (ROU) Assets	5	6,129,525	6,421,407
Capital work in progress	6	3,452,773	1,475,000
Investments	7	2,107,656,935	2,068,516,069
		<b>4,509,275,987</b>	<b>4,515,152,156</b>
<b>Current Assets</b>			
Inventories	8	39,359,468	44,146,557
Trade and other receivables	9	349,607,098	401,886,309
Advance, deposit and prepayments	10	29,140,625	29,383,437
Current A/c with subsidiaries and sister concerns	11	37,373,736	(29,559,062)
Cash and bank balances	12	23,656,248	17,723,481
		<b>479,137,175</b>	<b>463,580,722</b>
<b>TOTAL ASSETS</b>		<b>4,988,413,162</b>	<b>4,978,732,878</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>			
Share capital	13	1,312,608,000	1,312,608,000
Share premium	14	361,849,889	361,849,889
Retained earnings	15	1,389,927,467	1,318,554,165
Revaluation surplus	16	647,559,793	654,886,687
		<b>3,711,945,149</b>	<b>3,647,898,741</b>
<b>Non-Current Liabilities</b>			
Long term loan net of current maturity	18	675,087,030	749,678,184
Lease liability	19	4,665,613	4,896,688
Deferred revenue	20	18,003,917	15,290,104
Deferred tax liability	21	1,078,870	1,078,870
		<b>698,835,429</b>	<b>770,943,846</b>
<b>Current Liabilities</b>			
Trade payable	22	232,675,603	224,905,868
Current portion of long term loan	23	315,671,524	308,186,782
Current portion of lease liability	24	1,500,000	1,500,000
Short term loan	25	4,207,509	-
Liabilities for expenses and others	27	22,988,936	24,720,887
Provision for income tax	28	589,011	576,755
		<b>577,632,585</b>	<b>559,890,292</b>
<b>TOTAL LIABILITIES</b>		<b>1,276,468,013</b>	<b>1,330,834,138</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>4,988,413,162</b>	<b>4,978,732,878</b>
Net Assets Value (NAV) per share	29	<b>28.28</b>	<b>27.79</b>

The annexed notes from 01 to 46 form an integral part of these Financial Statements.



Company Secretary



Chief Financial Officer



Director



Managing Director



Chairman

Dhaka

14 November 2020

**Doreen Power Generations and Systems Limited**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
**For the 1st quarter ended 30 September 2020**

	Notes	01 Jul 2020 to 30 Sep 2020 Taka	01 Jul 2019 to 30 Sep 2019 Taka
Revenue	30	327,669,718	338,148,320
Less: Cost of sales	31	223,064,755	239,045,777
<b>Gross profit</b>		<b>104,604,962</b>	<b>99,102,543</b>
Less: General and administrative expenses	32	12,681,384	12,871,300
<b>Gross operating profit for the year</b>		<b>91,923,578</b>	<b>86,231,243</b>
Less: Financial expense	33	27,781,735	34,143,421
<b>Net operating profit for the year</b>		<b>64,141,843</b>	<b>52,087,822</b>
Add: Finance income	34	49,023	358,400
<b>Profit before income tax</b>		<b>64,190,866</b>	<b>52,446,222</b>
Less: Income tax expense	35	144,458	(38,841)
<b>Net profit after income tax</b>		<b>64,046,408</b>	<b>52,485,063</b>
Other comprehensive income		-	-
<b>Total comprehensive income</b>		<b>64,046,408</b>	<b>52,485,063</b>
<b>Earning Per Share (EPS)/Restated EPS</b>	36	<b>0.49</b>	<b>0.40</b>

The annexed notes from 01 to 46 form an integral part of these Financial Statements.

  
**Company Secretary**

  
**Chief Financial Officer**

  
**Director**

Dhaka  
14 November 2020

  
**Managing Director**

  
**Chairman**

## Doreen Power Generations and Systems Limited

### Statement of Changes in Equity (Un-audited)

For the 1st quarter ended 30 September 2020

(Amount in Taka)

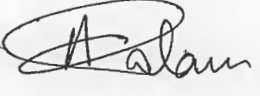
Particulars	Share capital	Share Premium	Revaluation surplus	Retained earnings	Total Equity
Balance as at 01 July 2020	1,312,608,000	361,849,889	654,386,687	1,318,554,165	3,647,898,741
Net profit for the period	-	-	-	64,046,408	64,046,408
Revaluation surplus realized (Depreciation on increased value of assets due to revaluation)	-	-	(7,326,893)	7,326,893	-
<b>Balance as at 30 September 2020</b>	<b>1,312,608,000</b>	<b>361,849,889</b>	<b>647,559,794</b>	<b>1,389,927,467</b>	<b>3,711,945,149</b>
Balance as at 01 July 2019	1,161,600,000	361,849,889	634,194,260	1,304,389,444	3,512,033,593
Net profit for the period	-	-	-	52,485,063	52,485,063
Revaluation surplus realized (Depreciation on increased value of assets due to revaluation)	-	-	(7,326,893)	7,326,893	-
<b>Balance as at 30 September 2019</b>	<b>1,161,600,000</b>	<b>361,849,889</b>	<b>676,867,367</b>	<b>1,364,201,400</b>	<b>3,564,518,656</b>


The annexed notes from 01 to 46 form an integral part of these Financial Statements.

Dhaka

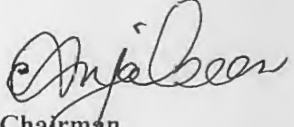
14 November 2020

  
Company Secretary

  
Chief Financial Officer

  
Director

  
Managing Director

  
Chairman

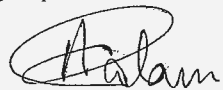


**Doreen Power Generations and Systems Limited**  
**Statement of Cash Flows (Un-audited)**  
**For the 1st quarter ended 30 September 2020**

	01 Jul 2020 to 30 Sep 2020 Taka	01 Jul 2019 to 30 Sep 2019 Taka
<b>A. Cash flows from operating activities</b>		
Received from customers	382,221,912	313,770,762
Payment to suppliers and others	(163,644,342)	(180,930,757)
Payment for general and administrative expenses	(14,361,436)	(15,267,197)
<b>Cash generated from operating activities</b>	<b>204,216,134</b>	<b>117,572,809</b>
Financial expenses paid	(27,637,810)	(34,143,421)
Income tax paid	(132,202)	(532,303)
<b>Net cash flow from operating activities</b>	<b>176,446,122</b>	<b>82,897,085</b>
<b>B. Cash flows from investing activities</b>		
Acquisition of property, plant and equipment	(31,150)	(1,069,530)
Capital work in progress	(1,977,773)	-
Interest received	489,852	482,384
Insurance claim received	-	1,154,992
Received from/(paid to) subsidiaries and sister concerns	(66,932,798)	(56,579,505)
Investment in FDRs	(440,866)	(431,645)
Investment in Chandpur Power Generations Ltd.	(38,700,000)	(80,400,000)
<b>Net cash used in investing activities</b>	<b>(107,592,735)</b>	<b>(136,543,304)</b>
<b>C. Cash flows from financing activities</b>		
Received from/(Repayment of) short term loan	4,207,509	70,177,482
Received from long term loan	-	-
Repayment of long term loan	(67,106,412)	(23,377,084)
Dividend paid	(21,718)	(106,012)
<b>Net cash used in financing activities</b>	<b>(62,920,620)</b>	<b>46,694,385</b>
<b>D. Net decrease in cash and bank balances (A+B+C)</b>	<b>5,932,767</b>	<b>(6,951,834)</b>
E. Unrealized foreign exchange gain/ (loss)	-	-
F. Cash and bank balances at beginning of the period	17,723,481	8,766,334
<b>G. Cash and bank balances at the end of the period</b>	<b>23,656,248</b>	<b>1,814,500</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b> (Note: 37)	<b>1.34</b>	<b>0.63</b>

The annexed notes from 01 to 46 form an integral part of these Financial Statements.

  
**Company Secretary**

  
**Chief Financial Officer**

  
**Director**

Dhaka  
14 November 2020

  
**Managing Director**

  
**Chairman**

**DOREEN POWER GENERATIONS AND SYSTEMS LIMITED**  
**Notes to the Consolidated & Separate Financial Statements**  
**As at and for the 1st Quarter ended 30 September 2020**

**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. Asian Entech Power Corporation Limited and OPG Energy (Pvt.) Limited participated in a bidding process of three power plants through joint venture agreement and won the bids. Then they formed Doreen Power Generations and Systems Limited to implement the 3 (three) power plants and the Company has done all that was necessary as per contract with the Government of Bangladesh "Supply, Installation and Putting in Commercial Operation of 22 MW Gas Fired Power Plant at Feni, Tangail and Narsingdi each on Build Own and Operate (BOO) basis for a term of 15 years". The Project was approved by the Bangladesh Power Development Board and the Rural Electrification Board vide Memo No. 199-BPDB(Sectt.)/(Dev.)/Feni/175 dated 23 March 2009 and Memo No. 1030-BPDB(Sectt.)/(Dev.)Tangail/175 dated 17 December 2008 and Memo No. REB/SE (G)/100.01 (2.03) Narshingdi/193 dated 20 January 2009 respectively.

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.

The Company has been listed with Dhaka Stock Exchange (DSE) and Chottagram Stock Exchanges (CSE) since 30 March 2016.

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 2020, 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 a going concern basis and under the historical cost convention except for some class 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 2020.

	30.09.2020 Taka	30.06.2020 Taka
<b>4 Property, plant and equipment</b>		
<b>A. Cost/revaluation</b>		
Opening Balance	3,613,033,942	3,587,119,904
Add: Addition during the year	31,150	25,914,038
	3,613,065,092	3,613,033,942
Less: Disposal during the year	-	-
	<b>3,613,065,092</b>	<b>3,613,033,942</b>
<b>(B) Accumulated depreciation</b>		
Opening Balance	1,174,294,262	988,658,627
Add: Charged during the year	46,734,077	185,635,635
	1,221,028,338	1,174,294,262
Less: Adjustment for disposal	-	-
	<b>1,221,028,338</b>	<b>1,174,294,262</b>
<b>(C) Written down value (A-B)</b>	<b>2,392,036,753</b>	<b>2,438,739,680</b>
(Schedule of property, plant and equipment is given in Annexure - A)		
<b>4(a) Consolidated Property, plant and equipment</b>		
Doreen Power Generations and Systems Limited (Note: 4)	2,392,036,753	2,438,739,680
Dhaka Northern Power Generations Limited	3,383,187,207	3,424,208,653
Dhaka Southern Power Generations Limited	3,317,774,605	3,365,082,359
Chandpur Power Generations Limited	-	-
	<b>9,092,998,565</b>	<b>9,228,030,693</b>
<b>5 Right of Use (ROU) Assets</b>		
<b>(A) Valuation</b>		
Opening Balance	7,588,936	-
Add: Addition during the year	-	7,588,936
	7,588,936	7,588,936
<b>(B) Accumulated depreciation</b>		
Opening Balance	1,167,529	-
Add: Charged during the year	291,882	1,167,529
	1,459,411	1,167,529
<b>(C) Written down value (A-B)</b>	<b>6,129,525</b>	<b>6,421,407</b>
<b>5(a) Right of Use (ROU) Assets</b>		
Doreen Power Generations and Systems Limited	6,129,525	6,421,407
Dhaka Southern Power Generations Limited	45,129,445	46,685,632
	<b>51,258,970</b>	<b>53,107,039</b>
<b>6 Capital Work In Progress</b>		
Opening balance	1,475,000	-
Add: Addition during the year	1,977,773	1,475,000
	3,452,773	1,475,000
Less: Transferred to property, plant and equipment	-	-
	<b>3,452,773</b>	<b>1,475,000</b>
<b>6(a) Consolidated Capital Work In Progress</b>		
Doreen Power Generations and Systems Limited	3,452,773	1,475,000
Dhaka Southern Power Generations Limited	-	-
Chandpur Power Generations Limited	242,323,815	211,846,079
	<b>245,776,589</b>	<b>213,321,079</b>
<b>7 Investments</b>		
Investment in Rupali Engineers and Traders Ltd.	26,000	26,000
Investment in Subsidiaries (Note: 7.1)	2,098,300,000	2,059,600,000
Investment in FDR	9,330,935	8,890,069
	<b>2,107,656,935</b>	<b>2,068,516,069</b>

		30.09.2020 Taka	30.06.2020 Taka	
<b>7.1 Investments in subsidiaries</b>				
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		437,100,000	398,400,000	
		<b>2,098,300,000</b>	<b>2,059,600,000</b>	
<b>7(a) Consolidated investments</b>				
Doreen Power Generations and Systems Limited	(Note: 6)	2,107,656,935	2,068,516,069	
Dhaka Northern Power Generations Limited		314,300,000	314,300,000	
Dhaka Southern Power Generations Limited		432,062,341	432,064,544	
		<b>2,854,019,276</b>	<b>2,814,880,613</b>	
Less: Investment in subsidiaries	(Note: 6.1)	2,098,300,000	2,059,600,000	
		<b>755,719,276</b>	<b>755,280,613</b>	
<b>8 Inventories</b>				
Spare parts (Maintenance)		37,615,155	40,389,574	
Lube oil		1,744,313	3,756,983	
		<b>39,359,468</b>	<b>44,146,557</b>	
<b>Movement of Inventory items is given below:</b>				
Inventory	Balance as at 01 July 2019	Purchase during the period	Consumption during the period	Balance as at 30 June 2020
Spare parts	40,389,574	7,962,909	10,737,328	37,615,155
Lube Oil	3,756,983	4,188,190	6,200,860	1,744,313
	<b>44,146,557</b>	<b>12,151,099</b>	<b>16,938,188</b>	<b>39,359,468</b>
<b>8(a) Consolidated inventories</b>				
Doreen Power Generations and Systems Limited	(Note: 8)	39,359,468	44,146,557	
Dhaka Northern Power Generations Limited		542,553,499	389,328,953	
Dhaka Southern Power Generations Limited		125,886,048	118,286,545	
		<b>707,799,015</b>	<b>551,762,055</b>	
<b>9 Trade and other receivables</b>				
Bangladesh Power Development Board (BPDB)		256,071,642	317,566,018	
Rural Electrification Board (REB)		92,871,313	83,215,319	
Insurance claim receivables		-	-	
Interest income receivables		664,143	1,104,972	
		<b>349,607,098</b>	<b>401,886,309</b>	
<b>9(a) Consolidated trade and other receivables</b>				
Doreen Power Generations and Systems Limited	(Note: 9)	349,607,098	401,886,309	
Dhaka Northern Power Generations Limited		1,002,785,427	376,875,413	
Dhaka Southern Power Generations Limited		739,116,778	416,719,778	
		<b>2,091,809,303</b>	<b>1,195,481,500</b>	
<b>10 Advance, deposits and prepayments of the Company</b>				
Advance	(Note: 10.1)	9,966,183	8,858,421	
Deposits	(Note: 10.2)	14,310,621	14,310,621	
Prepayments	(Note: 10.3)	4,863,821	6,214,395	
		<b>29,140,625</b>	<b>29,383,437</b>	
<b>10.1 Advance</b>				
Advances to staff and others		1,541,112	1,575,060	
Advance income tax		716,316	667,330	
Advance against LC for spare parts		1,735,915	643,191	
LC margin for spare parts		5,972,840	5,972,840	
		<b>9,966,183</b>	<b>8,858,421</b>	



		30.09.2020 Taka	30.06.2020 Taka
<b>10.2 Deposits</b>			
Falcon Securities Limited		200,718	200,718
Margin on bank guarantee		13,609,903	13,609,903
Security deposit to Central Depository Bangladesh Ltd. (CDBL)		500,000	500,000
		<b>14,310,621</b>	<b>14,310,621</b>
<b>10.3 Prepayments</b>			
BERC license fee		151,800	193,200
Bank guarantee commission		2,939,863	3,174,222
Prepayments for C&F and EIA expenses		170,190	84,170
Advance to other suppliers		666,060	150,681
Insurance premium		935,908	2,612,122
		<b>4,863,821</b>	<b>6,214,395</b>
<b>10(a) Consolidated advance, deposits and prepayments</b>			
Doreen Power Generations and Systems Limited	(Note: 10)	29,140,625	29,383,437
Dhaka Northern Power Generations Limited		193,117,897	209,711,243
Dhaka Southern Power Generations Limited		26,217,188	27,499,827
Chandpur Power Generations Limited		239,223,324	189,031,295
		<b>487,699,033</b>	<b>455,625,801</b>
<b>11 Current A/C with subsidiaries and sister concerns</b>			
Asian Entech Power Corporations Ltd.		603,513	603,513
Banco Energy Generation Limited		(13,712,331)	(7,962,331)
Chandpur Power Generations Limited		(1,515,699)	(1,865,699)
Dhaka Northern Power Generations Limited		(13,027,697)	(29,377,697)
Dhaka Southern Power Generations Limited		11,419,749	(15,180,251)
Doreen Garments Ltd.		683,000	683,000
Doreen Power House and Technologies Ltd.		4,451,552	2,718,754
Manikgonj Power Generations Limited		48,471,649	20,821,649
Rupali Engineers and Traders Ltd.		-	-
		<b>37,373,736</b>	<b>(29,559,062)</b>
<b>11.2</b>	Positive figure indicates debit balance(receivable) and negative figure indicates credit balance(payables) of current A/C.		
<b>11(a) Consolidated current A/C with subsidiaries and sister concerns</b>			
Doreen Power Generations and Systems Limited	(Note: 11)	37,373,736	(29,559,062)
Dhaka Northern Power Generations Limited		679,776,355	666,213,386
Chandpur Power Generations Ltd.		(61,435,061)	(24,285,061)
Dhaka Southern Power Generations Limited		650,161,843	738,872,850
		1,305,876,873	1,351,242,114
Less: Inter-Company Transaction		-	-
		<b>1,305,876,873</b>	<b>1,351,242,114</b>
<b>12 Cash and bank balance</b>			
Cash in hand		52,095	222,462
Cash at bank	(Note: 12.1)	23,604,153	17,501,019
		<b>23,656,248</b>	<b>17,723,481</b>

			30.09.2020	30.06.2020
			Taka	Taka
<b>12.1</b>	<b>Cash at bank</b>			
	<u>Name of the Bank</u>	<u>Branch Name</u>	<u>Account Name</u>	
	Bank Asia Limited	Corporate	CD A/C 000233011084	5,453
	Bank Asia Limited	Shantinagar	SOD A/C 03533000260	1,310
	BRAC Bank Limited	Gulshan	CD # 1501202461190001	21,408
	Dhaka Bank Limited	Baridhara	CD A/C 218-100-2671	46,107
	Islami Bank DD Ltd.	HOCB	AWCA # 205021301001818	7,486
	Mutual Trust Bank Ltd.	Banani	CD # 0034-0210009319	2,814,447
	Mutual Trust Bank Ltd.	Banani	SND # 0034-0320000922	70,421
	NCC Bank Limited	Mojheel	CD A/C 0210014963	1,017,515
	NCC Bank Limited	Mojheel	STD A/C 0002-0325000902	5,294
	Prime Bank Limited	Mohakhali	CD # 11011080011964	189,403
	The City Bank Ltd.	Gulshan-2	CA#1101823203005 (Dividend)	467,518
	The City Bank Ltd.	Gulshan-2	CA#1101823203002 (Dividend)	228,176
	The City Bank Ltd.	Gulshan-2	CA#1101823203003 (Dividend)	271,238
	The City Bank Ltd.	Gulshan-2	CA#1101823203004 (Dividend)	778,773
	The City Bank Ltd.	Gulshan	CA # 1101823203001	18,100,492
	The City Bank Ltd.	Gulshan	SND# 3101823203001	76,162
			<b>23,604,153</b>	<b>17,501,019</b>
<b>12(a)</b>	<b>Consolidated cash and bank balance</b>			
	Doreen Power Generations and Systems Limited	(Note: 12)	23,656,248	17,723,481
	Dhaka Northern Power Generations Limited		44,844,758	57,356,407
	Dhaka Southern Power Generations Limited		1,982,443	1,155,169
	Chandpur Power Generations Limited		2,858,359	2,165,575
			<b>73,341,808</b>	<b>78,400,632</b>
<b>13</b>	<b>Share capital</b>			
	<b>Authorized capital</b>			
	200,000,000 ordinary shares of Taka 10 each		<b>2,000,000,000</b>	<b>2,000,000,000</b>
	<b>Issued, subscribed and paid up capital</b>			
	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
			<b>1,312,608,000</b>	<b>1,312,608,000</b>
<b>14</b>	<b>Share premium</b>			
	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
			<b>361,849,889</b>	<b>361,849,889</b>
<b>15</b>	<b>Retained earnings</b>			
	Opening Balance		1,318,554,165	1,304,389,444
	Net Profit for the year		64,046,408	201,808,157
	Add: Revaluation surplus realized (Note:16)		7,326,893	29,307,573
	Less: Stock dividend declared for the year (13% & 10%)		-	(151,008,000)
	Cash dividend declared for the year (17 % & 15%)		-	(65,943,009)
			<b>1,389,927,467</b>	<b>1,318,554,165</b>

	30.09.2020 Taka	30.06.2020 Taka
<b>15(a) Consolidated retained earnings</b>		
Opening Balance	3,535,771,662	2,925,612,897
Add: Net Profit for the period	290,290,610	797,802,201
Revaluation surplus realized (Note:16)	7,326,893	29,307,573
Less: Stock dividend declared for the year (13% & 10%)	-	(151,008,000)
Cash dividend declared for the year (17% & 15%)	-	(65,943,009)
	<b>3,833,389,165</b>	<b>3,535,771,662</b>
<b>16 Revaluation surplus</b>		
Opening Balance	654,886,687	684,194,260
Transfer to retained earnings for depreciation on revalued value of assets	(7,326,893)	(29,307,573)
	<b>647,559,794</b>	<b>654,886,687</b>
<b>17 Non- controlling interest</b>		
Dhaka Southern Power Generations Limited (Note: 17.1)	15,997,081	15,133,250
Dhaka Northern Power Generations Limited (Note: 17.2)	13,737,798	12,948,982
Chandpur Power Generations Limited (Note: 17.3)	373,929	378,529
	<b>30,108,809</b>	<b>28,460,761</b>
<b>17.1 Dhaka Southern Power Generations Limited</b>		
Paid up capital	793,500,000	793,500,000
Retained earnings	1,077,306,945	976,285,985
<b>Total net assets</b>	<b>1,870,806,945</b>	<b>1,769,785,985</b>
Non-controlling interest @ 0.8551%	<b>15,997,081</b>	<b>15,133,250</b>
<b>17.2 Dhaka Northern Power Generations Limited</b>		
Paid up capital	1,130,450,000	1,130,450,000
Retained earnings	1,159,183,037	1,027,713,710
<b>Total net assets</b>	<b>2,289,633,037</b>	<b>2,158,163,710</b>
Non-controlling interest @ 0.60%	<b>13,737,798</b>	<b>12,948,982</b>
<b>17.3 Chandpur Power Generations Limited</b>		
Paid up capital	398,798,800	398,798,800
Share Money Deposits	38,701,200	1,200
Retained loss	(26,069,475)	(21,471,438)
<b>Total net assets</b>	<b>411,430,525</b>	<b>377,328,562</b>
Non controlling interest @ 0.10%	<b>373,929</b>	<b>378,529</b>
<b>18 Long term loan net off current maturity</b>		
TCBL Term Loan	-	-
MTB TL A/C # 00341113000135	879,840,047	940,705,000
MTB TL A/C # 00340178000210	55,661,538	60,045,000
Loan from IPDC	55,256,969	57,114,966
	990,758,554	1,057,864,966
Less: Current portion of long term loan (Note: 23)	315,671,524	308,186,782
	<b>675,087,030</b>	<b>749,678,184</b>
<b>18(a) Consolidated long term loan -net off current maturity</b>		
Doreen Power Generations and Systems Limited (Note: 18)	675,087,030	749,678,184
Dhaka Northern Power Generations Limited	1,613,334,807	1,672,426,358
Dhaka Southern Power Generations Limited	1,594,622,180	1,736,180,911
	<b>3,883,044,016</b>	<b>4,158,285,486</b>

	30.09.2020 Taka	30.06.2020 Taka
<b>19 Land Lease Liability Net of current maturity</b>		
Opening Lease Liability	6,396,688	7,588,936
Add: Interest charged during the year	143,925	307,752
	<u>6,540,613</u>	<u>7,896,688</u>
Less: Payment made during the year	375,000	1,500,000
Closing Lease Liability	6,165,613	6,396,688
Less: Current portion of lease liability	1,500,000	1,500,000
	<u><b>4,665,613</b></u>	<u><b>4,896,688</b></u>
<b>19(a) Consolidated lease liability</b>		
Doreen Power Generations and Systems Limited	4,665,613	4,896,688
Dhaka Southern Power Generations Limited	38,056,579	39,010,224
	<u><b>42,722,192</b></u>	<u><b>43,906,912</b></u>
<b>20 Deferred Revenue</b>		
Tangail Plant	5,832,967	4,887,327
Narsingdi Plant	6,025,986	5,106,434
Feni Plant	6,144,964	5,296,343
	<u><b>18,003,917</b></u>	<u><b>15,290,104</b></u>
<b>20(a) Consolidated deferred revenue</b>		
Doreen Power Generations and Systems Limited	18,003,917	15,290,104
Dhaka Northern Power Generations Limited	-	-
Dhaka Southern Power Generations Limited	-	-
	<u><b>18,003,917</b></u>	<u><b>15,290,104</b></u>
<b>21 Deferred tax liability</b>		
Deferred tax relating to component of other comprehensive income	<u><b>1,078,870</b></u>	<u><b>1,078,870</b></u>
<b>22 Trade payables of the Company</b>		
Gas bill payable to Titas Gas Transmission Limited	122,294,483	105,181,422
Gas bill payable to Bakhrabad Gas Systems Limited	95,698,540	105,197,716
Lubricant bill payable to MJL Bangladesh Limited	-	1,178,930
Ranks Petroleum Limited	14,682,580	13,347,800
	<u><b>232,675,603</b></u>	<u><b>224,905,868</b></u>
<b>22(a) Consolidated trade payables</b>		
Doreen Power Generations and Systems Limited	232,675,603	224,905,868
Dhaka Northern Power Generations Limited	10,670,767	5,361,047
Dhaka Southern Power Generations Limited	97,167,098	5,407,287
	<u><b>340,513,468</b></u>	<u><b>235,674,202</b></u>
<b>23 Current portion of long term loan of the Company</b>		
TCBL Term Loan	-	-
MTB TL A/C # 00341113000135	258,871,182	253,132,869
MTB TL A/C # 00340178000210	18,649,252	18,235,860
Loan from IPDC	38,151,090	36,818,052
	<u><b>315,671,524</b></u>	<u><b>308,186,782</b></u>
<b>23(a) Consolidated current portion of long term loan</b>		
Doreen Power Generations and Systems Limited	315,671,524	308,186,782
Dhaka Northern Power Generations Limited	362,060,782	349,012,644
Dhaka Southern Power Generations Limited	338,335,728	332,078,524
	<u><b>1,016,068,034</b></u>	<u><b>989,277,949</b></u>
<b>24 Current Portion of Lease Liability of the Company</b>	<u><b>1,500,000</b></u>	<u><b>1,500,000</b></u>



		30.09.2020 Taka	30.06.2020 Taka
<b>24(a) Consolidated Current Portion of Lease Liability</b>			
Doreen Power Generations and Systems Limited		1,500,000	1,500,000
Dhaka Southern Power Generations Limited		8,050,000	8,050,000
		<b>9,550,000</b>	<b>9,550,000</b>
<b>25 Short term loan of the Company</b>			
Liabilities against UPAS L/Cs		4,207,509	-
ICBL -SOD-9201823203001		-	-
		<b>4,207,509</b>	<b>-</b>
<b>25(a) Consolidated short term loan</b>			
Doreen Power Generations and Systems Limited	(Note: 26)	4,207,509	-
Dhaka Northern Power Generations Limited		1,855,609,702	1,221,235,751
Dhaka Southern Power Generations Limited		1,348,446,230	1,202,815,043
		<b>3,208,263,442</b>	<b>2,424,050,794</b>
<b>26 Consolidated interest payable</b>			
Doreen Power Generations and Systems Limited		-	-
Dhaka Northern Power Generations Limited		4,716,325	7,808,088
Dhaka Southern Power Generations Limited		7,069,024	7,069,024
		<b>11,785,349</b>	<b>14,877,112</b>
<b>27 Liabilities for expenses and others</b>			
Salary and allowances payable		8,138,451	6,696,690
Land lease rent payable to REB		-	1,875,000
Security bill payable to Falcon Security		67,596	67,596
Printing Bill payable		3,482	54,422
Withholding Tax & VAT payable		1,319,415	1,327,326
Service bill payable to Clark Energy, & MAN Energy		1,898,853	1,721,515
Audit fee payable		517,500	517,500
Internet and Telephone bill payable		46,376	57,332
Maxi guard bill payable to SS Trade Link		362,750	362,750
Payable to Bhai Bhai & Nahan Enterprise		407,450	377,450
Dormitory expense payable		21,275	169,775
Spare parts bill payable to Khaja Ajmeri		4,212,400	3,986,400
Credit rating fee payable		-	63,000
C & F bill payable		8,974	958,974
Coolant bills payable to Aquacare, JTZ & Pacific		561,274	784,224
Spare Parts Bill payable to Active Energy		85,800	85,800
Payable to Reverie Power against Machine Service		200,000	200,000
Payable to Feather Line & Process Automation		36,616	137,116
Payable to BGIC & Green Delta Insurance		-	550,000
Dividend payable		1,275,560	1,297,278
Office Rent Payable		3,188,303	2,943,303
Payable to Adex Power, Salina Metal & others		636,861	487,436
		<b>22,988,936</b>	<b>24,720,887</b>
<b>27(a) Consolidated liabilities for expenses</b>			
Doreen Power Generations and Systems Limited	(Note: 28)	22,988,936	24,720,887
Dhaka Northern Power Generations Limited		24,201,615	23,648,350
Dhaka Southern Power Generations Limited		35,950,189	45,846,382
Chandpur Power Generations Limited		11,539,912	1,429,326
		<b>94,680,652</b>	<b>95,644,945</b>
<b>28 Provision for income tax</b>			
Opening balance		576,755	816,327
Provision made during the year	(Note: 36)	12,256	421,172
		589,011	1,237,499
Less: Settlement during the year		-	660,744
		<b>589,011</b>	<b>576,755</b>

		30.09.2020	30.06.2020
		Taka	Taka
<b>28(a) Consolidated provision for income tax</b>			
Doreen Power Generations and Systems Limited	(Note: 29)	589,011	576,755
Dhaka Northern Power Generations Limited		338,108	338,108
Dhaka Southern Power Generations Limited		126,717	123,291
		<b>1,053,835</b>	<b>1,038,154</b>
<b>29 Net Asset Value (NAV) Per Share</b>			
Net Assets (Total Assets- Liabilities)		3,711,945,149	3,647,898,741
Number of ordinary shares outstanding (Denominator)	(Note: 32.1)	131,260,800	131,260,800
		<b>28.28</b>	<b>27.79</b>
<b>29(a) Consolidated Net Asset Value (CNAV) Per Share</b>			
Net Assets (Total Assets- Liabilities)		6,155,406,847	5,865,116,238
Number of ordinary shares outstanding (Denominator)	(Note: 32.1)	131,260,800	131,260,800
		<b>46.89</b>	<b>44.68</b>

		01 Jul 2020 to 30 Sep 2020 Taka	01 Jul 2019 to 30 Sep 2019 Taka
<b>30 Revenue</b>			
Bangladesh Power Development Board (BPDB)		221,909,355	228,165,440
Bangladesh Rural Electrification Board (BREB)		108,474,175	109,982,880
		330,383,530	338,148,320
Add/Less: Deferred Revenue (Impact of straight-lining by IFRS-16)		(2,713,812)	-
		<b>327,669,718</b>	<b>338,148,320</b>
<b>30(a) Consolidated revenue</b>			
Doreen Power Generations and Systems Ltd.	(Note: 30)	327,669,718	338,148,320
Dhaka Northern Power Generations Limited		790,617,004	835,136,033
Dhaka Southern Power Generations Limited		710,836,571	772,704,307
		<b>1,829,123,293</b>	<b>1,945,988,660</b>
<b>31 Cost of sales</b>			
Gas consumption		143,656,541	149,752,203
Direct expenses	(Note: 31.1)	79,408,214	89,293,574
		<b>223,064,755</b>	<b>239,045,777</b>
<b>31.1 Direct Expenses</b>			
Lubricants Expenses		6,200,860	9,185,726
Direct labor charge		8,850	-
Spare parts		10,737,328	18,212,543
Salaries and allowances		11,652,300	11,021,967
Operational and maintenance expense		3,813,099	5,027,662
Depreciation of right of use of lease land		291,882	375,000
Depreciation		46,703,895	45,470,676
		<b>79,408,214</b>	<b>89,293,574</b>
<b>31(a) Consolidated cost of sales</b>			
Doreen Power Generations and Systems Ltd.	(Note: 31)	223,064,755	239,045,777
Dhaka Northern Power Generations Limited		615,098,458	647,056,946
Dhaka Southern Power Generations Limited		562,039,397	610,170,837
		<b>1,400,202,609</b>	<b>1,496,273,561</b>
<b>32 General and administrative expenses</b>			
Salaries and allowances		5,713,841	5,693,584
Director's remuneration		360,000	360,000
Utility bills		193,345	97,170
Advertisement expense		4,000	798,075
AGM Expenses			72,000
BERC license Fee		41,400	41,400
Books and periodicals			2,330
Car fuel expenses		262,573	345,287
Carrying expenses		62,825	800
Common stock for official use		59,248	1,540
DSE, CSE and CDBL annual fee			50,000
Entertainment expenses		12,151	2,904
Environment compliance cost		74,060	8,280
Fooding expense		757,936	640,666
Gardening expense		6,192	1,420
Insurance premium		1,126,214	1,928,442
Internet bill		80,118	80,118
Licenses and other fees		154,280	343,462
Medical expense		7,828	-
Mobile and telephone bill		181,379	129,166

	01 Jul 2020 to 30 Sep 2020 Taka	01 Jul 2019 to 30 Sep 2019 Taka
Office maintenance	110,027	232,945
Office rent	345,000	345,000
Overtime	20,050	11,940
Postage	26,400	420
Printing expense	-	10,420
Rent, rates and taxes	121,570	29,824
Repair and maintenance	17,836	-
Software expense	-	15,000
Surcharge on gas bill	2,784,510	1,496,942
Human resource development expense	5,000	-
Travelling and conveyance allowance	91,170	112,476
Uniform expenses	32,250	-
Depreciation	30,181	19,619
	<b>12,681,384</b>	<b>12,871,300</b>

**32(a) Consolidated general and administrative expenses**

Doreen Power Generations and Systems Ltd.	(Note: 32)	12,681,384	12,871,300
Dhaka Northern Power Generations Limited		8,369,868	10,157,999
Dhaka Southern Power Generations Limited		7,625,160	12,379,339
Chandpur Power Generations Limited		3,974,593	2,825,495
		<b>32,651,005</b>	<b>38,234,133</b>

**33 Finance expenses**

Interest on overdraft loan account	-	1,439,359
Bank guarantee Commission	234,359	149,662
Bank charge	21,884	15,975
Interest on long term and short term loan	23,910,567	32,538,425
Land Mortgage Expense	1,470,000	-
Loan Processing Fee	2,001,000	-
Unwinding discount on lease arrangement	143,925	-
	<b>27,781,735</b>	<b>34,143,421</b>

**33(a) Consolidated finance expenses**

Doreen Power Generations and Systems Ltd.	(Note: 33)	27,781,735	34,143,421
Dhaka Northern Power Generations Limited		35,605,560	49,104,991
Dhaka Southern Power Generations Limited		39,867,116	44,706,181
Chandpur Power Generations Limited		623,444	116,926
		<b>103,877,855</b>	<b>128,071,519</b>

\* Finance expense of the Group has decreased significantly due to reduction of outstanding loan as well as reduction of interest rate to 9% on local bank loans from existing higher rates (i.e. 12%, 13% & 13.70%).

**34 Finance income**

Interest income from term deposit with bank	<b>49,023</b>	<b>358,400</b>
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**34(a) Consolidated finance income**

Doreen Power Generations and Systems Ltd.	(Note: 34)	49,023	358,400
Dhaka Northern Power Generations Limited		-	-
Dhaka Southern Power Generations Limited		10,540	62,229
		<b>59,563</b>	<b>420,629</b>

**35 Income tax expense**

Finance income	49,023	358,400
Provision for current period @ 25%	12,256	89,600
Shortfall/(Excess) in provision for last year	132,202	(128,441)
	<b>144,458</b>	<b>(38,841)</b>



		01 Jul 2020 to 30 Sep 2020 Taka	01 Jul 2019 to 30 Sep 2019 Taka
<b>35(a) Consolidated income tax expense</b>			
Doreen Power Generations and Systems Ltd.	(Note: 35)	144,458	(38,841)
Dhaka Northern Power Generations Limited		73,792	-
Dhaka Southern Power Generations Limited		294,478	21,780
		<b>512,728</b>	<b>(17,061)</b>
<b>36 Earning per share</b>			
Net Profit attributable to the ordinary shareholders (Tk.)		64,046,408	52,485,063
Weighted average number of shares (Nos.)	(Note: 36.1)	131,260,800	131,260,800
Basic Earning per share (EPS)/Restated EPS (Tk.)		<b>0.49</b>	<b>0.40</b>
<b>36.1 Weighted average number of shares outstanding</b>			
No. of shares before bonus share issued in 2019 for IY 2018-19		116,160,000	116,160,000
Bonus shares issued in 2019 for Income Year (IY) 2018-19		15,100,800	15,100,800
Weighted average number of shares outstanding(Restated)		<b>131,260,800</b>	<b>131,260,800</b>
<b>37(a) Consolidated earnings per share</b>			
Net Profit attributable to the ordinary shareholders (Tk.)		290,290,610	282,175,153
Weighted average number of shares (Nos.)	(Note: 37.1)	131,260,800	131,260,800
Basic Earning Per Share (EPS)/Restated EPS (Tk.)		<b>2.21</b>	<b>2.15</b>
<b>37 Net Operating Cash Flow Per Share (NOCFPS)</b>			
Net operating cash flows		176,446,122	82,897,085
Weighted average number of ordinary shares	(Note: 37.1)	131,260,800	131,260,800
Basic Earning Per Share (EPS)/Restated EPS (Tk.)		<b>1.34</b>	<b>0.63</b>
<b>37(a) Consolidated Net Operating Cash Flow Per Share (CNOCFPS)</b>			
Net operating cash flows		(532,103,068)	298,897,623
Weighted average number of ordinary shares	(Note: 37.1)	131,260,800	131,260,800
		<b>(4.05)</b>	<b>2.28</b>
*** CNOCF decreased significantly (i.e. become negative) just because of significant increase in receivable of two subsidiaries i.e.DNPGL and DSPGL [see note # 9(a)] as at 30 September 2020 which has become normal from October 2020.			
<b>38 Reconciliation of net profit with cash flow from operating activities</b>			
Net profit after income tax		64,046,408	52,485,063
<b>Adjustment for:</b>			
Depreciation		46,734,077	45,490,295
Depreciation of right of use of lease land		291,882	-
Interest income from bank deposits		(489,852)	(482,184)
Insurance claim received		-	(1,454,992)
Finance expense Unwinding discount on lease arrangement		143,925	-
<b>Changes in:</b>			
Inventories		4,787,089	(4,500,894)
Trade and other receivables		52,279,211	(22,798,582)
Advance, deposit and prepayments		242,812	(47,953,874)
Deferred revenue		2,713,812	-
Lease liabilities		(375,000)	-
Trade payable		7,769,736	65,099,112
Liabilities for expenses and others		(1,710,233)	(2,415,516)
Provision for income tax		12,256	(571,144)
<b>Net cash flow from operating activities</b>		<b>176,446,122</b>	<b>82,897,085</b>

01 Jul 2020 to 30 Sep 2020 Taka	01 Jul 2019 to 30 Sep 2019 Taka
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38(a) Consolidated reconciliation of net profit with cash flow from operating activities

Net profit after income tax	291,938,658	283,847,138
<b>Adjustment for:</b>		
Depreciation	136,172,699	134,724,258
Depreciation of right of use of lease land	1,848,070	-
Interest income from bank deposits	(493,235)	(536,651)
Insurance claim received	-	(1,454,992)
Finance expense-Unwinding discount on lease arrangement	1,202,780	-
<b>Changes in:</b>		
Inventories	(156,036,960)	325,588,197
Trade and other receivables	(896,761,475)	(411,889,675)
Advance, deposit and prepayments	(11,120,527)	(58,687,055)
Deferred revenue	2,713,812	-
Lease liabilities	(2,387,500)	-
Trade payable	104,839,267	70,407,035
Interest Payable	(3,091,763)	-
Liabilities for expenses and others	(947,575)	(42,302,339)
Provision for income tax	15,681	(798,273)
<b>Net cash flow from operating activities</b>	<b>(532,103,068)</b>	<b>298,897,623</b>

**Doreen Power Generations and Systems Limited**  
**Schedule of Property, plant and equipment**  
As at 30 September 2020

(Amount in Taka)

Categories of assets	Cost			Depreciation					Written Down Value as at 30 Sep 2020	
	Balance as at 01 July 2020	Addition during the year	Disposal/ adjustment	Balance as at 30 Sep 2020	Rate (%)	Balance as on 01 July 2020	Addition during the year	Disposal/ adjustment		Balance as at 30 Sep 2020
<b>a. Freehold Assets</b>										
Land & land development	84,317,771			84,317,771	-	-	-		-	84,317,771
Building and premises	145,465,124			145,465,124	5%	58,076,007	1,818,314		59,894,321	85,570,803
Office decoration & renovation	-			-	20%	-	-		-	-
Power plant	1,778,189,065			1,778,189,065	3.33%	445,069,432	14,803,424		459,872,856	1,318,316,209
Machine overhauling	687,862,521			687,862,521	20%	410,288,902	22,755,264		433,044,166	254,818,355
Furniture and fixture	1			1	20%	-	-		-	1
Office and electrical equipment	572,479	31,150		603,629	20%	198,507	30,181		228,688	374,941
Office car/vehicle	15,413,583	-		15,413,583	20%	15,413,572	-		15,413,572	11
<b>Sub Total</b>	<b>2,711,820,544</b>	<b>31,150</b>	<b>-</b>	<b>2,711,851,694</b>		<b>929,046,420</b>	<b>39,407,183</b>	<b>-</b>	<b>968,453,603</b>	<b>1,743,398,090</b>
<b>b. Revalued Assets</b>										
Land and land development	35,962,317			35,962,317	-	-	-		-	35,962,317
Building and premises	29,623,482			29,623,482	5%	11,849,392	370,294		12,219,686	17,403,796
Power plant	835,627,599			835,627,599	3.33%	233,398,449	6,956,600		240,355,049	595,272,550
<b>Sub Total</b>	<b>901,213,398</b>	<b>-</b>	<b>-</b>	<b>901,213,398</b>		<b>245,247,842</b>	<b>7,326,893</b>	<b>-</b>	<b>252,574,735</b>	<b>648,638,663</b>
<b>Grand Total as of 30 Sep 2020</b>	<b>3,613,033,942</b>	<b>31,150</b>	<b>-</b>	<b>3,613,065,092</b>	<b>-</b>	<b>1,174,294,262</b>	<b>46,734,077</b>	<b>-</b>	<b>1,221,028,338</b>	<b>2,392,036,753</b>
<b>Grand Total as of 30 June 2020</b>	<b>3,587,119,904</b>	<b>25,914,038</b>	<b>-</b>	<b>3,613,033,942</b>	<b>-</b>	<b>988,658,627</b>	<b>185,635,635</b>	<b>-</b>	<b>1,174,294,262</b>	<b>2,438,739,680</b>

- a) Depreciation of Building & premises, Power plant and Machine overhauling have been charged as direct expenses  
b) Other depreciation has been charged as administrative expenses

46,703,895

30,181

46,734,077