

ENERGY PAC POWER GENERATION LIMITED
Consolidated Statement of Financial Position (Un-audited)
As at March 31, 2021

Particulars	Notes	Amount in BDT	
		March 31, 2021	June 30, 2020
ASSETS			
Property, plant and equipment	4A.00	17,744,820,524	17,466,862,964
Goodwill	5.00	130,028,294	130,028,294
Intangible assets	6A.00	6,369,935	9,802,358
Capital work in progress	7A.00	6,336,993,113	5,786,286,982
Investment in non-listed companies	8A.00	22,500,000	67,000,000
Deferred tax asset		-	-
Non-Current Assets		24,240,711,866	23,459,980,598
Trade receivables	9A.00	3,908,006,512	5,157,683,993
Other receivables	10A.00	781,447,491	492,965,878
Inventories	11A.00	3,137,354,529	2,199,053,744
Advances, deposits and prepayment	12A.00	4,128,447,761	2,731,068,090
Investments in shares	13A.00	1,017,457	1,041,595
Cash and cash equivalents	14A.00	1,676,258,946	1,814,392,914
Current Assets		13,632,532,696	12,396,206,214
Total Assets		37,873,244,562	35,856,186,813
EQUITY & LIABILITIES			
Equity			
Share capital	15A.00	1,901,632,160	1,498,696,500
Share premium	16A.00	1,994,420,444	931,600,000
Revaluation reserve	17A.00	2,240,911,519	2,240,911,519
Retained earnings	SOCE	3,079,567,758	2,553,704,845
Share money deposits	18A.00	-	-
Shareholders' equity of the parent		9,216,531,882	7,224,912,864
Non controlling interest	SOCE	891,933,175	543,170,320
Total Equity		10,108,465,057	7,768,083,185
Liabilities			
Term loan-non current portion	18A.01	3,467,532,689	5,126,326,166
Security deposits from customers & dealers	19A.00	1,307,117,901	1,228,861,337
Deferred tax liability non-current portion	32.03A	210,400,372	210,400,372
Non-current liabilities		4,985,050,962	6,565,587,875
Bank overdraft	20A.00	823,782,863	1,768,181,127
Trade payables	21A.00	2,269,138,724	2,029,469,408
Other payables	22A.00	3,498,583,048	2,330,503,371
Short term bank loan	23A.00	8,367,998,017	13,031,904,041
Term loan-current portion	18A.02	7,820,225,890	2,362,457,805
Current Liabilities		22,779,728,543	21,522,515,753
Total Liabilities		27,764,779,504	28,088,103,628
Total Equity and Liabilities		37,873,244,562	35,856,186,813
NAVPS		53.16	51.83
NAVPS without revaluation		41.37	36.88

s/d
Company Secretary

s/d
Chief Financial Officer

s/d
Director

s/d
Managing Director

s/d
Chairman

ENERGYPAC POWER GENERATION LIMITED
Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period ended March 31, 2021

Particulars	Notes	Jul'20-Mar'21	Jul'19-Mar'20	Jan'21-Mar'21	Jan'20-Mar'20
Revenues	24A.00	8,158,780,883	9,002,949,290	2,451,532,745	3,465,068,754
Cost of revenues	25A.00	(6,100,243,212)	(6,787,774,149)	(1,746,719,516)	(2,563,265,760)
Gross profit		2,058,537,671	2,215,175,142	704,813,229	901,802,994
Administrative expenses	26A.00	(535,206,970)	(546,371,526)	(173,905,879)	(215,376,469)
Distribution expenses	27A.00	(375,971,491)	(420,665,214)	(119,451,556)	(200,623,046)
Profit from operating activities		1,147,359,210	1,248,138,402	411,455,794	485,803,479
Finance income	28A.00	1,484,352	-	1,473,229	9,396,499
Finance costs	29A.00	(951,813,725)	(918,012,392)	(308,242,095)	(377,510,603)
Non-operating income	30A.00	99,314,946	46,590,919	19,020,323	17,898,738
Income from associate		-	41,481,258	-	41,481,258
Provision for WPPF	31A.00	(14,154,201)	(18,103,360)	(6,816,133)	(6,224,632)
Profit before tax		282,190,583	400,094,827	116,891,119	170,844,739
Income tax	32A.00	(67,232,454)	(117,671,840)	(32,376,631)	(43,572,426)
Profit for the period		214,958,129	282,422,987	84,514,487	127,272,314
Profit attributable to:				-	-
Equity holders of parent		223,075,467	290,459,234	84,904,062	127,442,792
Non controlling interest of EPVL		1,995,993	125,227	200,274	1,136,972
Non controlling interest of EPVCL		1,294,939	1,120,626	(1,460,468)	(440,710)
Non controlling interest of EPVTL		(11,408,270)	(9,282,100)	870,619	(866,740)
Other comprehensive income				-	-
Other comprehensive income for the period	33A.00	-	11,218	-	11,218
Other comprehensive income attributable to:				-	-
Equity holders of parent		-	10,208	-	10,208
Non controlling interest of ECPVL		-	-	-	-
Non controlling interest of ECPVCL		-	1,010	-	1,010
Non controlling interest of EPVTL		-	-	-	-
Total comprehensive income for the period		214,958,129	282,434,204	84,514,487	127,283,531
Earnings per share				-	-
Basic earnings per share (per value Tk 10)		1.39	1.94	0.47	0.85

s/d
Company Secretary

s/d
Chief Financial Officer

s/d
Director

s/d
Managing Director

s/d
Chairman

ENERGY PAC POWER GENERATION LIMITED
Consolidated Statement of Changes in Equity
For the period ended March 31, 2021

Particulars	Attributable to the equity holders of parent						Non Controlling Interest	Total
	Share Capital	Share Money Deposit	Share Premium	Revaluation reserve	Retained Earnings	Total		
Balance at July 01, 2020	1,498,696,500	-	931,600,000	2,240,911,519	2,553,704,844	7,224,912,864	543,170,320	7,768,083,184
Total comprehensive income for the year						-		-
Prior year adjustment	-	-	-	-	-	-	-	-
Profit for the period	-	-	-	-	223,075,467	223,075,467	(8,117,338)	214,958,129
Non-controlling interest recognised during the year					302,787,447	302,787,447	356,880,194	659,667,641
Other comprehensive income	-	-	-	-	-	-	-	-
Transaction with Shareholders								
Issue of ordinary Shares	402,935,660	-	1,062,820,444	-	-	1,465,756,104	-	1,465,756,104
Dividend for the year	-	-	-	-	-	-	-	-
Balance at March 31, 2021	1,901,632,160	-	1,994,420,444	2,240,911,519	3,079,567,758	9,216,531,882	891,933,176	10,108,465,057

Balance at July 01, 2019	1,498,696,500	-	931,600,000	2,240,911,519	2,096,003,177	6,767,211,196	122,022,937	6,889,234,133
Total comprehensive income for the year						-		-
Prior year adjustment	-	-	-	-	-	-	-	-
Profit for the period	-	-	-	-	290,459,234	290,459,234	(8,036,247)	282,422,987
Non-controlling interest recognised during the year					(20,732,136)	(20,732,136)	406,925,581	386,193,445
Other comprehensive income	-	-	-	-	10,208	10,208	1,010	11,218
Transaction with Shareholders								
Issue of ordinary Shares	-	-	-	-	-	-	-	-
Dividend for the year	-	-	-	-	(74,934,825)	(74,934,825)	-	(74,934,825)
Balance at March 31, 2020	1,498,696,500	-	931,600,000	2,240,911,519	2,290,805,658	6,962,013,677	520,913,281	7,482,926,958

s/d
Company Secretary

s/d
Chief Financial Officer

s/d
Director

s/d
Managing Director

s/d
Chairman

ENERGYPAC POWER GENERATION LIMITED
Consolidated Statement of Cash Flows (Un-audited)
For the period ended March 31, 2021

Particulars	Notes	Amount in BDT	
		July 20-March 21	July 19-March 20
Cash receipts from customers		9,218,006,066	9,456,464,983
Cash payments to and on behalf of employees		(365,215,608)	(454,271,019)
Payment to suppliers, contractors and others		(6,684,964,714)	(5,993,875,759)
Cash generated from/(used in) operating activities		2,167,825,745	3,008,318,205
Income tax paid		(287,193,166)	(157,761,820)
Net cash from/(used in) operating activities		1,880,632,579	2,850,556,385
Cash flows from investing activities			
Acquisition of property, plant and equipment		(890,090,132)	(2,995,515,264)
Acquisition of intangible assets		3,432,423	-
Capital Work in Progress		(849,268,607)	-
Investment in/(divestment) from of subsidiary, Associate & Others		44,500,000	(81,387,545)
Intercompany current a/c		242,915,610	-
Proceed from/(Paid for) Short Term Investment		59,000,000	-
Interest received		6,463,819	11,872,340
Net cash from/(used in) investing activities		(1,383,046,887)	(3,065,030,470)
Cash flows from financing activities			
Payment of dividend		-	(74,934,825)
Non-controlling interest arisen from increase of share capital		659,667,640	-
Share money deposits/new share issues/Current ac		1,465,756,104	496,519,621
Interest paid		(951,813,725)	(950,242,516)
Received from/(Payment of) Short term bank loan		(4,663,906,024)	(603,023,063)
Received from/(Payment of) Term loan		3,798,974,607	1,558,801,788
Net cash from/(used in) financing activities		308,678,603	390,247,575
Effects of exchange rate changes on cash and cash equivalents		-	-
Net increase/(decrease) in cash and cash equivalents		806,264,296	212,646,921
Cash and cash equivalents at 01 July		46,211,787	172,628,297
Cash and cash equivalents at 31 March	14.02	852,476,083	385,275,220
NOCFPS		11.71	19.02

s/d
Company Secretary

s/d
Chief Financial Officer

s/d
Director

s/d
Managing Director

s/d
Chairman

ENERGYPAC POWER GENERATION LIMITED
Statement of Financial Position (Un-audited)
As at March 31, 2021

Particulars	Notes	Amount in BDT	
		March 31, 2021	June 30, 2020
ASSETS			
Property, plant and equipment	4.00	9,661,910,702	9,120,295,005
Intangible assets	6.00	6,369,935	9,802,358
Capital work in progress	7.00	1,182,957,122	1,111,960,772
Investment in non-listed companies	8.00	2,341,321,587	2,236,821,587
Non-Current Assets		13,192,559,346	12,478,879,722
Trade receivables	9.00	3,109,297,137	3,901,372,364
Other receivables	10.00	748,467,055	583,732,120
Inventories	11.00	2,060,541,017	1,649,509,984
Advances, deposits and prepayment	12.00	2,909,263,578	2,544,923,824
Investment in listed companies	13.00	420,277	444,415
Cash and cash equivalents	14.00	902,788,402	1,557,386,703
Current Assets		9,730,777,465	10,237,369,409
Total Assets		22,923,336,811	22,716,249,131
EQUITY & LIABILITIES			
Equity			
Share capital	15.00	1,901,632,160	1,498,696,500
Share premium	16.00	1,994,420,444	931,600,000
Revaluation reserve	17.00	1,969,891,525	1,969,891,525
Retained earnings	SOCE	2,064,255,781	1,862,558,419
Share money deposits	18.00	-	-
Total equity		7,930,199,910	6,262,746,444
Liabilities			
Term loan-non current portion	19.01	2,839,701,949	3,702,119,990
Security deposits from customers & dealers	19.00	1,307,117,901	1,228,861,337
Deferred tax liability	32.03	210,400,372	210,400,372
Non-current liabilities		4,357,220,222	5,141,381,699
Bank overdraft	20.00	823,782,863	1,768,181,127
Trade payables	21.00	1,946,557,441	1,833,872,016
Other payables	22.00	2,761,729,460	2,245,875,256
Short term bank loan	23.00	3,399,868,520	3,971,210,805
Term loan-current portion	19.02	1,703,978,394	1,492,981,782
Current Liabilities		10,635,916,679	11,312,120,987
Total Liabilities		14,993,136,901	16,453,502,686
Total Equity and Liabilities		22,923,336,811	22,716,249,131
NAVPS		41.70	41.79
NAVPS without revaluation		31.34	28.64

s/d
Company Secretary

s/d
Chief Financial Officer

s/d
Director

s/d
Managing Director

s/d
Chairman

ENERGY PAC POWER GENERATION LIMITED
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period ended March 31, 2021

					Amount in BDT
Particulars	Notes	Jul'20-Mar'21	Jul'19-Mar'20	Jan'21-Mar'21	Jan'20-Mar'20
Revenues	24.00	5,931,352,730	6,800,689,876	1,982,233,600	2,153,276,908
Cost of sales	25.00	(4,471,876,989)	(5,087,689,608)	(1,458,324,132)	(1,737,741,392)
Gross profit		1,459,475,741	1,713,000,268	523,909,468	415,535,516
Administrative expenses	26.00	(474,092,633)	(510,289,697)	(157,179,014)	(107,008,803)
Distribution expenses	27.00	(375,971,491)	(420,665,214)	(119,451,556)	(108,531,396)
Profit from operating activities		609,411,617	782,045,357	247,278,898	199,995,316
Finance income	28.00	1,473,229	-	1,473,229	
Finance costs	29.00	(428,460,838)	(451,022,880)	(132,102,944)	(122,848,954)
Non-operating income	30.00	100,660,008	49,148,083	19,673,477	24,801,391
Provision for WPPF	31.00	(14,154,201)	(18,103,360)	(6,816,133)	(4,854,655)
Profit before tax		268,929,815	362,067,200	129,506,526	97,093,098
Income tax		(67,232,454)	(117,671,840)	(32,376,631)	(24,930,904)
Current tax				-	
Deferred tax expense/(income)				-	
Profit for the period		201,697,361	244,395,360	97,129,894	72,162,194
Other comprehensive income				-	-
Other comprehensive income for the period		-	-	-	-
Total comprehensive income for the period		201,697,361	244,395,360	97,129,894	72,162,194
Earnings per share				-	-
Basic earnings per share (per value Tk 10)		1.26	1.63	0.56	0.48

s/d
Company Secretary

s/d
Chief Financial Officer

s/d
Director

s/d
Managing Director

s/d
Chairman

ENERGYPAC POWER GENERATION LIMITED

Statement of Changes in Equity (Un-audited)

For the period ended March 31, 2021

Amount in BDT

Particulars	Share Capital	Share Money Deposits	Share Premium	Revaluation reserve	Retained earnings	Total
Balance at July 01, 2020	1,498,696,500	-	931,600,000	1,969,891,525	1,862,558,421	6,262,746,446
Total comprehensive income for the year						
Profit for the period	-		-	-	201,697,361	201,697,361
Adjustment of Fair Value Reserve	-		-	-	-	-
Other comprehensive income	-		-	-	-	-
Transaction with Shareholders						-
Issue of ordinary Shares	402,935,660	-	1,062,820,444	-	-	1,465,756,104
Dividend for the year	-		-	-	-	-
Balance at March 31, 2021	1,901,632,160	-	1,994,420,444	1,969,891,525	2,064,255,782	7,930,199,911
Balance at July 01, 2019	1,498,696,500	-	931,600,000	1,969,891,525	1,505,985,556	5,906,173,581
Total comprehensive income for the year						-
Profit for the period	-	-	-	-	244,395,359.86	244,395,360
Adjustment of Fair Value Reserve	-	-	-	-	-	-
Other comprehensive income	-	-	-	-	-	-
Transaction with Shareholders						-
Issue of ordinary Shares	-	-	-	-	-	-
Dividend for the year	-	-	-	-	(74,934,825)	(74,934,825)
Balance at March 31, 2020	1,498,696,500	-	931,600,000	1,969,891,525	1,675,446,091	6,075,634,116

s/d
Company Secretary

s/d
Chief Financial Officer

s/d
Director

s/d
Managing Director

s/d
Chairman

ENERGYPAC POWER GENERATION LIMITED

Statement of Cash Flows (Un-audited)

For the period ended March 31, 2021

Particulars	Notes	Amount in BDT	
		July 20-March 21	July 19-March 20
Cash receipts from customers		6,839,403,645	6,731,837,442
Cash payments to and on behalf of employees		(303,376,843)	(406,270,963)
Payment to suppliers, contractors and others		(4,989,789,818)	(4,572,908,121)
Cash generated from/(used in) operating activities		1,546,236,985	1,752,658,358
Income tax paid		(287,193,166)	(157,761,820)
Net cash from/(used in) operating activities		1,259,043,819	1,594,896,538
Cash flows from investing activities			
Acquisition of property, plant and equipment		(884,477,459)	(1,674,101,289)
Acquisition of intangible assets		3,432,423	-
Capital Work in Progress		334,031,335	-
Investment in acquisition of subsidiary		(104,500,000)	(49,000,000)
Intercompany current a/c		(197,714,404)	-
Proceed from/(Paid for) Short Term Investment		59,000,000	-
Interest received		6,452,696	10,120,544
Net cash from/(used in) investing activities		(783,775,408)	(1,712,980,745)
Cash flows from financing activities			
Payment of dividend		-	(74,934,825)
Share money deposits/new share issues		1,465,756,104	
Interest paid		(428,460,838)	(461,143,424)
Received from/(Payment of) Short term bank loan		(571,342,285)	(214,481,663)
Received from/(Payment of) Term loan		(651,421,429)	1,152,584,763
Net cash from/(used in) financing activities		(185,468,448)	402,024,851
Effects of exchange rate changes on cash and cash equivalents		-	-
Net increase/(decrease) in cash and cash equivalents		289,799,963	283,940,644
Cash and cash equivalents at 01 July		(210,794,424)	(68,502,908)
Cash and cash equivalents at 31 March	14.02	79,005,538	215,437,736
NOCFPS		7.84	10.64

s/d

Company Secretary

s/d

Chief Financial Officer

s/d

Director

s/d

Managing Director

s/d

Chairman

ENERGYPAC POWER GENERATION LIMITED
Notes to the Consolidated and Separate Financial Statements
As at and for the period ended March 31, 2021

	AMOUNT IN BDT	
	March 31, 2021	June 30, 2020
4.00 Property, plant and equipment		
Opening Cost Value	10,362,499,527	9,652,569,241
Addition during the period	839,071,728	582,340,069
Adjustment or disposal	-	(127,590,216)
<i>Closing Cost Value</i>	<u>11,201,571,254</u>	<u>10,362,499,527</u>
Opening accumulated depreciation	1,242,204,522	815,640,777
Net Charged during the year	297,456,031	426,563,745
<i>Closing accumulated depreciation</i>	<u>1,539,660,553</u>	<u>1,242,204,522</u>
Net book value	<u>9,661,910,702</u>	<u>9,120,295,005</u>
4A.00 Property, plant and equipment		
Energypac Power Generation Ltd.	9,661,910,702	9,120,295,005
Energypac Power Venture Ltd.	703,655,985	720,776,400
Energypac Power Venture Ctg. Ltd.	7,257,042,876	7,505,936,631
Energypac Power Venture Thakurgaon Ltd.	122,210,961	119,854,928
Consolidated property plant & equipment	<u>17,744,820,524</u>	<u>17,466,862,964</u>
5.00 Calculation of Goodwill		
Consideration for acquisition of ECPVL shares	337,502,067	337,502,067
Share of Acc. Profit upto 20th June 2017	102,967,216	102,967,216
Total Consideration paid	<u>440,469,283</u>	<u>440,469,283</u>
Less: Net assets at the date of acquisition @ 90%	310,440,988	310,440,988
Value of Goodwill	<u>130,028,294</u>	<u>130,028,294</u>

Energypac Power Generation Limited (EPGL) signed an agreement with Confidence Cement Limited on 9th March 2017 regarding purchase of 5,56,000 shares (40% shares) of Energypac Confidence Power Venture Limited. This transaction was executed on June 21, 2017. After this share transfer, EPGL now holds 12,51,000 shares of Energypac Confidence Power Venture Limited which is 90% of total shares and total investment stood at Tk. 440,469,283. As such, Energypac Confidence Power Venture Limited became the subsidiary company of Energypac Power Generation Limited on that date.

Energypac Power Generation Limited (EPGL) also signed an agreement with Confidence Cement Limited on 9th March 2017 regarding purchase of 500,000 shares (5% shares) of Energypac Confidence Power Venture Chittagong Limited. This transaction was executed on June 21, 2017. After this share transfer, EPGL now holds 1,000,000 shares of Energypac Confidence Power Venture Chittagong Limited which is 10% of total shares and total investment stood at Tk. 123,204,997. As EPGL holds 90% shares of Energypac Confidence Power Venture Limited, Energypac Confidence Power Venture Chittagong Limited became subsidiary of EPGL by holding of 91% (10% directly and 81% indirectly).

Energypac Confidence Power Venture Limited signed an agreement with Rurelec Plc on 9th March 2017 regarding purchase of 2,000,000 shares (20% shares) of Energypac Confidence Power Venture Chittagong Limited. This transaction was executed on June 21, 2017. After this share transfer, Energypac Confidence Power Venture Limited now holds 9,000,000 shares of Energypac Confidence Power Venture Chittagong Limited which is 90% of total shares and total investment stood at Tk. 70,008,000.

At the date of step acquisition as on June 21, 2017, the portion of net assets (90%) of Energypac Confidence Power Venture Limited was Tk. 310,440,988 and the purchase consideration was Tk. 440,469,283 of which Investment Cost Tk. 337,502,067 and accumulated profit Tk. 102,967,216 (current year profit portion Tk. 14,068,148 and previous year's profit 88,899,068). As such, Goodwill of Tk. 130,028,294 was generated on that date of transaction.

At the date of step acquisition as on June 21, 2017, the portion of net assets (91%) of Energypac Confidence Power Venture Chittagong Limited was Tk. 161,745,428 and the purchase consideration was Tk. 123,204,997 of which Investment Cost Tk. 92,108,106 and accumulated profit Tk. 31,096,891 (current year profit portion Tk. 23,477,905 and previous year's profit 7,618,987). As such, Bargaining Purchase Gain of Tk. 38,540,430 was generated on that date of transaction.

The consolidated financial statements has prepared as if the associates has disposed-off and in the statement of profit or loss and other comprehensive income only ten days post acquisition data are consolidated as line items.

As per reference IFRS 3 the bargain purchase gain arising from the acquisition of subsidiary treated as group profit and recorded in the group profit or loss and other comprehensive income.

Energypac Power Generation Limited (parent) has obtained control on its two subsidiaries Energypac Confidence Power Venture Limited and Energypac Confidence Power Venture Chittagong Limited on June 21, 2017. The company consolidates its subsidiaries' financial position as line item and its financial performance for 10 days only.

EPV Thakurgaon Limited (EPVTL) is a 51% owned subsidiary of Energypac Power Venture Limited (EPVL). EPVTL was incorporated in Bangladesh on 22 August, 2017 as a private Limited Company. The authorized share capital of EPVTL is Tk. 5,000,000,000 divided into 500,000,000 ordinary shares of Tk. 10 each. Last Year EPVL has subscribed to 98% ordinary shares of the total subscribed capital of the EPVTL of Tk. 100,000,000. Subsequently it was Sold its 49% Shares to EMA Power Investment at 20th June 2019. And subsequently 1% purchase shares from both Energypac Infrastructure & Development Ltd and Energypac Fashions Ltd. As EPGL holds 90% of EPVL and EPVL holds 51% of EPVTL at year end, so EPGL indirectly holds 45.9% of EPVTL. Thus EPGL considers EPVTL as subsidiary as per IFRS 10 complying the definition of indirect holding.

6.00 Intangible assets

Cost:

Opening balance (System and Software)	21,441,829	28,543,410
Addition during the period	-	-
Adjustment	-	(7,101,581)
	21,441,829	21,441,829

Accumulated amortization:

Opening balance (System and Software)	11,639,471	9,528,861
Net Charged during the year	3,432,423	2,669,662
Adjustment		(559,053)
	15,071,894	11,639,471

Carrying amounts

6,369,935	9,802,358
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The rate of amortization is 25%.

6A.00 Intangible assets

Energypac Power Generation Ltd.	6,369,935	9,802,358
Energypac Power Venture Ltd.	-	-
EPV Chittagong Ltd.	-	-
EPV Thakurgaon Ltd.	-	-
Net Balance	6,369,935	9,802,358

7.00 Capital work in progress

Asset under construction	1,182,957,122	1,111,960,772
	1,182,957,122	1,111,960,772

7A.00 Capital work in progress

Energypac Power Generation Ltd.	1,182,957,122	1,111,960,772
Energypac Power Venture Ltd.	-	-
EPV Chittagong Ltd.	-	-
EPV Thakurgaon Ltd.	5,154,035,990	4,674,326,210
Net Balance	6,336,993,113	5,786,286,982

8.00 Investment in non-listed companies

	Separate		Consolidated	
	March 2021	June-2020	March 2021	June-2020
Equity investment in EPVL (12,51,000 Ordinary Shares of Tk. 100 each)	337,502,067	337,502,067	337,502,067	337,502,067
Advance against equity to EPV Ltd.	1,621,398,600	1,472,398,600	1,472,398,600	1,472,398,600
Equity Investment in EPV Chittagong Ltd. (1,00,000 Ordinary Shares of Tk. 10 each)	29,100,906	29,100,906	29,100,906	29,100,906
Advance against equity to EPV Chittagong Ltd.	330,820,014	330,820,014	330,820,014	330,820,014
Equity Investment in CLICL (180,000 ordinary shares @ Tk. 10 each)	22,500,000	18,000,000	22,500,000	18,000,000
Equity Investment in Zodiac	-	49,000,000	-	49,000,000
	2,341,321,587	2,236,821,587	2,192,321,587	2,236,821,587
Less: Transaction between Parent & Subsidiary	-		(2,169,821,587)	(2,169,821,587)
			22,500,000	67,000,000

		AMOUNT IN BDT	
		March 31, 2021	June 30, 2020
8A.00	Investment in non-listed companies		
	Energypac Power Generation Ltd.	22,500,000	67,000,000
	Energypac Power Venture Ltd.	-	-
	EPV Chittagong Ltd.	-	-
	EPV Thakurgaon Ltd.	-	-
	Prportionate Associate Income	-	-
	Net Balance	22,500,000	67,000,000
	Less: Disposal of EPV Thakurgaon	-	-
	Less: Balance between Parent & Subsidiary	-	-
	Net Balance	22,500,000	67,000,000
9.00	Trade receivables		
	Receivables (unsecured) - considered good		
	Local accounts receivable	1,923,918,581	3,126,542,993
	EPC Receivable	1,193,315,215	782,766,031
	Less: Doubtful debt	(7,936,660)	(7,936,660)
	Net Accounts Receivable	3,109,297,137	3,901,372,364
9A.00	Trade and Other Receivables		
	Energypac Power Generation Ltd.	3,109,297,137	4,247,012,588
	Energypac Power Venture Ltd.	24,130,942	47,396,743
	EPV Chittagong Ltd.	774,578,433	871,121,662
	EPV Thakurgaon Ltd.	-	-
	Total Balance	3,908,006,512	5,165,530,993
	Less: Transaction between Parent & Subsidiary	-	(7,847,000)
	Net balance	3,908,006,512	5,157,683,993
10.00	Other receivables		
	Receivable for Reimbursable	59,632,800	58,632,801
	Claim receivables	8,835,955	8,835,955
	Interest on FDR	773,183	5,752,651
	Insurance Commission Receivable	5,295,813	5,295,813
	Intercompany current account	673,929,304	505,214,900
		748,467,055	583,732,120
10A.00	Other receivables		
	Energypac Power Generation Ltd.	748,467,055	583,732,120
	Energypac Power Venture Ltd.	2,258,325	98,208,175
	EPV Chittagong Ltd.	19,507,825	201,815,334
	EPV Thakurgaon Ltd.	11,214,286	10,243,024
	Total Balance	781,447,491	893,998,653
	Less: Transaction between Parent & Subsidiary	-	(401,032,775)
	Net balance	781,447,491	492,965,878
11.00	Inventories		
	Raw material	517,631,422	488,611,476
	Semi finished goods	41,408,596	18,331,235
	Finished goods	693,097,117	704,487,622
	Stock of spare parts	50,925,806	49,888,318
	Stock in transit & contract assets	944,396,732	604,628,712
		2,247,459,672	1,865,947,364
	Provision for inventory	(186,918,655)	(216,437,380)
		2,060,541,017	1,649,509,984

		AMOUNT IN BDT	
		March 31, 2021	June 30, 2020
11A.00 Inventories			
Energypac Power Generation Ltd.		2,060,541,017	1,649,509,984
Energypac Power Venture Ltd.		45,686,060	39,806,836
EPV Chittagong Ltd.		493,445,669	509,736,924
EPV Thakurgaon Ltd.		537,681,783	-
Net Balance		3,137,354,529	2,199,053,744
12.00 Advances, deposits and prepayment			
<u>Advances</u>			
Advance Against Investment & project		273,315,168	424,802,105
Advance against Purchase		850,544,847	537,560,744
Advance to employees		7,800,483	29,312,076
Advance income tax		1,670,087,983	1,382,894,817
		2,801,748,480	2,374,569,742
<u>Deposits</u>			
Bank guarantee			
Earnest money		21,003,828	20,793,828
LC margin		41,089,199	76,071,597
Security deposit		16,429,272	16,429,272
Security Deposit for Container of L/C		8,312,613	8,312,613
VAT Current Account		11,992,493	39,584,469
		98,827,404	161,191,779
<u>Prepayment</u>			
Prepaid Office Rent		8,687,693	9,162,303
Prepaid for Internet Security		-	-
Prepaid for Renewal & Registration		-	-
		8,687,693	9,162,303
		2,909,263,578	2,544,923,824
12A.00 Advances, deposits and prepayment			
Energypac Power Generation Ltd.		2,909,263,578	2,199,283,599
Energypac Power Venture Ltd.		5,470,318	4,161,236
EPV Chittagong Ltd.		33,164,263	50,663,815
EPV Thakurgaon Ltd.		1,180,549,602	476,959,440
Total balance		4,128,447,761	2,731,068,090
Less: Transaction between Parent & Subsidiary			
Net Balance		4,128,447,761	2,731,068,090
13.00 Investment in shares of listed companies			
Investment in shares of listed companies		420,277	444,415
		420,277	444,415
13A.00 Investment in Shares of Listed Companies			
Energypac Power Generation Ltd.		420,277	444,415
Energypac Power Venture Ltd.		597,180	597,180
EPV Chittagong Ltd.		-	-
EPV Thakurgaon Ltd.		-	-
Net Balance		1,017,457	1,041,595
14.00 Cash and cash equivalents			
Cash in hand		6,040,806	4,222,773
Cheque in hand		62,033,611	41,872,077
Fixed deposit receipt		12,843,973	210,585,608
Cash at Bank		821,870,012	1,300,706,244
		902,788,402	1,557,386,703

		AMOUNT IN BDT	
		March 31, 2021	June 30, 2020
14.01	Cash and cash equivalents in the statement of financial position	902,788,402	1,557,386,703
	Bank overdrafts used for cash management purposes	(823,782,863)	(1,768,181,127)
	Cash and cash equivalents in the statement of cash flows	79,005,538	(210,794,424)

14A.00 Cash and cash equivalents

Energypac Power Generation Ltd.	902,788,402	1,557,386,703
Energypac Power Venture Ltd.	17,533,608	43,518,572
EPV Chittagong Ltd.	561,758,455	183,724,511
EPV Thakurgaon Ltd.	194,178,482	29,763,129
Total Balance	1,676,258,946	1,814,392,914
Less: Transaction between Parent & Subsidiary	-	-
Net Balance	1,676,258,946	1,814,392,914

14A.01	Cash and cash equivalents in the Consolidated statement of financial position	1,676,258,946	1,814,392,914
	Bank overdrafts used for cash management purposes	(823,782,863)	(1,768,181,127)
	Cash and cash equivalents in the consolidated statement of cash flows	852,476,083	46,211,787

15.00 Share capital

Authorized:

500,000,000 ordinary shares of Tk 10 each	5,000,000,000	5,000,000,000
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Issued, subscribed and paid up:

200,000 ordinary shares of Tk 10 each issued for cash	2,000,000	2,000,000
9,500,000 ordinary shares of Tk 10 each issued as fully paid up bonus shares in 2011	95,000,000	95,000,000
46,560,000 ordinary shares of Tk 10 each issued as fully paid up bonus shares in 2012	465,600,000	465,600,000
59,073,000 ordinary shares of Tk 10 each issued as fully paid up bonus shares in 2012	590,730,000	590,730,000
27,400,000 ordinary shares of Tk 10 each issued as fully paid up shares in 2013	274,000,000	274,000,000
7,136,650 ordinary shares of Tk 10 each issued as fully paid up bonus shares in 2014	71,366,500	71,366,500
40,293,566 ordinary shares of Tk 10 each issued through IPO in 2020-2021	402,935,660	-
	1,901,632,160	1,498,696,500

15.01 The Company was initially registered with ordinary shares of Tk 100 each. The denomination of face value of shares were subsequently converted from Tk 100 to Tk 10 shares through a 10:1 split at the EGM held on 27 December 2011.

Shareholding position

Shareholding position		Mar-21		Jun-20	
Name of the shareholders	% of Share	No. of shares	Value (Tk)	No. of shares	Value (Tk)
Sponsor/Directors:					
Energypac Engineering Ltd	38.21%	72,659,790	726,597,900	72,659,790	726,597,900
Mr. Md. Rabiul Alam	3.18%	6,054,983	60,549,825	6,054,983	60,549,825
Mr. Enamul Haque Chowdhury	3.18%	6,054,983	60,549,825	6,054,983	60,549,825
Mr. Humayun Rashid	3.18%	6,054,983	60,549,825	6,054,983	60,549,825
Mr. Md. Nurul Aktar	3.18%	6,054,983	60,549,825	6,054,983	60,549,825
Mr. Rezwanul Kabir	3.18%	6,054,983	60,549,825	6,054,983	60,549,825
	54.13%	102,934,705	1,029,347,025	102,934,703	1,029,347,025
Other Than Sponsor/Directors:					
ICB	1.60%	3,045,000	30,450,000	3,045,000	30,450,000
Dr. Meerjady Sabrina Flora	3.18%	6,054,982	60,549,825	6,054,983	60,549,825
Mrs. Mahfuza Rahman Chowdhury	3.18%	6,054,981	60,549,825	6,054,983	60,549,825
Mrs. Rifat Farzana	3.18%	6,054,982	60,549,825	6,054,983	60,549,825
ICB Unit Fund	3.81%	7,245,000	72,450,000	7,245,000	72,450,000
Bangladesh Fund	1.49%	2,835,000	28,350,000	2,835,000	28,350,000
GSP Finance Company (BD) Ltd	0.63%	1,192,800	11,928,000	1,192,800	11,928,000
Mutual Trust Bank Limited	0.63%	1,192,800	11,928,000	1,192,800	11,928,000
ICB Capital Management Ltd.	0.63%	1,207,500	12,075,000	1,207,500	12,075,000
Bank Asia Limited	0.63%	1,192,800	11,928,000	1,192,800	11,928,000
Other Shareholders	26.90%	51,152,666	511,526,660	10,859,100	108,591,000
	45.87%	87,228,511	872,285,135	46,934,949	469,349,475

		AMOUNT IN BDT	
		March 31, 2021	June 30, 2020
15A.00 Share capital			
	Energypac Power Generation Ltd.	1,901,632,160	1,498,696,500
	Energypac Power Venture Ltd.	-	-
	EPV Chittagong Ltd.	-	-
	EPV Thakurgaon Ltd.	-	-
	Net Balance	1,901,632,160	1,498,696,500
16.00 Share premium			
	Balance as at 1 July	1,994,420,444	931,600,000
	Addition during the year	-	-
	Closing Balance	1,994,420,444	931,600,000
		-	-
16A.00 Share premium			
	Energypac Power Generation Ltd.	1,994,420,444	931,600,000
	Energypac Power Venture Ltd.	-	-
	EPV Chittagong Ltd.	-	-
	EPV Thakurgaon Ltd.	-	-
	Net Balance	1,994,420,444	931,600,000
17.00 Revaluation reserve			
	Balance as at 1 July	1,969,891,525	1,969,891,525
	Transfer to retained earnings	-	-
	Addition during the year	-	-
		1,969,891,525	1,969,891,525
	Adjustment during the year for deferred tax	-	-
	Net Balance	1,969,891,525	1,969,891,525
	This represents the difference between book value and revalued value of land as on 30 June 2017. All the freehold land of the Company were revalued by "Malek Siddiqui Wali", Chartered Accountants, 9 G Motijheel C/A, Dhaka-1000 on 17 July 2013 and on 30 June 2017. The fair value of land is determined based on the location, commercial importance and facility available in the locality and past trend and deferred tax was charged against revaluation reserve.		
17A.00 Revaluation reserve			
	Energypac Power Generation Ltd.	1,969,891,525	1,969,891,525
	Energypac Power Venture Ltd.	6,170,046	6,170,046
	EPV Chittagong Ltd.	264,849,948	264,849,948
	EPV Thakurgaon Ltd.	-	-
	Net Balance	2,240,911,519	2,240,911,519
18.00 Share money deposit			
	Share money deposits	-	-
		-	-
18A.00 Share money deposit			
	Energypac Power Generation Ltd.	-	-
	Energypac Power Venture Ltd.	-	-
	EPV Chittagong Ltd.	-	-
	EPV Thakurgaon Ltd.	-	-
	Net Balance	-	-
19.00 Term loan			
	Term Loan-Non-Current Portion	2,839,701,949	3,702,119,990
	Term Loan-Current Portion	1,703,978,394	1,492,981,782
		4,543,680,343	5,195,101,772

		AMOUNT IN BDT	
		March 31, 2021	June 30, 2020
18A.01	Loans and Borrowings (Non current portion)		
	Energypac Power Generation Ltd.	2,839,701,949	3,702,119,990
	Energypac Power Venture Ltd.	385,116,357	435,131,674
	EPV Chittagong Ltd.	242,714,383	989,074,502
	EPV Thakurgaon Ltd.	-	-
	Net Balance	3,467,532,689	5,126,326,166
18A.02	Loans and Borrowings (Current portion)		
	Energypac Power Generation Ltd.	1,703,978,394	1,492,981,782
	Energypac Power Venture Ltd.	182,146,540	156,442,437
	EPV Chittagong Ltd.	903,706,209	713,033,586
	EPV Thakurgaon Ltd.	5,030,394,746	-
	Total Balance	7,820,225,890	2,362,457,805
	Less: Transaction between Parent & Subsidiary		
	Net balance	7,820,225,890	2,362,457,805
19.00	Security deposits from customers & dealers		
	Security deposits from customers & dealers	1,307,117,901	1,228,861,337
		1,307,117,901	1,228,861,337
19A.00	Security deposits from customers & dealers		
	Energypac Power Generation Ltd.	1,307,117,901	1,228,861,337
	Energypac Power Venture Ltd.		
	EPV Chittagong Ltd.		
	EPV Thakurgaon Ltd.		
	Total Balance	1,307,117,901	1,228,861,337
	Less: Transaction between Parent & Subsidiary		
	Net balance	1,307,117,901	1,228,861,337
20.00	Bank overdraft		
	Bank overdraft	823,782,863	1,768,181,127
		823,782,863	1,768,181,127
20A.00	Bank overdraft		
	Energypac Power Generation Ltd.	823,782,863	1,768,181,127
	Energypac Power Venture Ltd.	-	-
	EPV Chittagong Ltd.	-	-
	EPV Thakurgaon Ltd.	-	-
	Net Balance	823,782,863	1,768,181,127
21.00	Trade payables		
	Payable for local purchase	1,357,512,661	1,491,632,596
	Payable for EPC contract	589,044,780	342,239,420
		1,946,557,441	1,833,872,016
21A.00	Trade payables		
	Energypac Power Generation Ltd.	1,946,557,441	1,833,872,016
	Energypac Power Venture Ltd.	40,979,511	38,410,602
	EPV Chittagong Ltd.	176,668,685	139,823,466
	EPV Thakurgaon Ltd.	104,933,087	25,210,324
	Total Balance	2,269,138,724	2,037,316,408
	Less: Transaction between Parent & Subsidiary	-	(7,847,000)
	Net balance	2,269,138,724	2,029,469,408

		AMOUNT IN BDT	
		March 31, 2021	June 30, 2020
22.00	Other payables		
	Sales commission	5,556,706	5,144,557
	Accrued & provisional expenses	230,622,997	193,321,175
	Payable for fixed assets	756,689,112	503,148,364
	Tax at source payable	44,179,143	36,134,750
	VAT payable	166,352,934	111,008,198
	Warranty claimable exp	1,000,000	1,000,000
	Unearned Revenue	111,788,724	-
	Provision for income tax	1,131,915,463	1,064,683,009
	Intercompany payable	119,528,108	148,528,108
	Provision for WPPF	104,466,479	90,312,278
	Provision for gratuity	58,467,112	58,467,112
	Advance from customers	31,162,684	34,127,706
		2,761,729,460	2,245,875,256
22A.00	Other payables		
	Energypac Power Generation Ltd.	2,761,729,460	2,245,875,256
	Energypac Power Venture Ltd.	523,139,539	311,865,449
	EPV Chittagong Ltd.	213,644,146	168,795,442
	EPV Thakurgaon Ltd.	69,903	5,071,363
	Total Balance	3,498,583,048	2,731,607,509
	Less: Transaction between Parent & Subsidiary	-	(401,104,138)
	Net balance	3,498,583,048	2,330,503,371
23.00	Short term bank loan		
	Revolving Loan	1,401,192,408	1,315,425,987
	Acceptance Liability	1,280,425,150	2,340,419,869
	Loan against TR(LTR)	718,250,963	315,364,949
	Accrued Interest Pay	-	-
	Short term loan	-	-
		3,399,868,520	3,971,210,805
23A.00	Short term bank loan		
	Energypac Power Generation Ltd.	3,399,868,520	3,971,210,805
	Energypac Power Venture Ltd.	347,094,923	357,789,268
	EPV Chittagong Ltd.	4,621,034,574	4,344,930,568
	EPV Thakurgaon Ltd.	-	4,357,973,400
	Net Balance	8,367,998,017	13,031,904,041

ENERGYPAC POWER GENERATION LIMITED
Notes to the Consolidated and Separate Financial Statements
As at and for the period ended March 31, 2021

		AMOUNT IN BDT	
		July 20-March 21	July 19-March 20
24.00 Revenues			
Revenue from Liquefied Petroleum Gas		3,569,409,703	3,280,383,587
Revenue from Building Material Devision		472,501,737	329,067,894
Revenue from Motor Vehicle Devision		1,098,443,933	903,212,744
Revenue from Power & Energy Devision		681,997,023	632,576,563
Revenue from Engineering, Procurment & Construction		109,000,334	1,655,449,089
		5,931,352,730	6,800,689,876
24A.00 Revenues		-	
Energypac Power Generation Ltd.		5,931,352,730	6,800,689,876
Energypac Power Venture Ltd.		204,695,741	71,056,402
Energypac Power Venture Ctg. Ltd.		2,022,732,412	2,131,203,012
EPV Thakurgaon Ltd.		-	-
Consolidated Revenue		8,158,780,883	9,002,949,290
25.00 Cost of Revenues			
Liquefied Natural Gas		2,842,272,507	2,840,212,367
Building Material Devision		352,834,753	245,977,698
Motor Vehicle Devision		763,265,800	653,238,644
Power & Energy Devision		468,908,822	371,523,188
Engineering, Procurment & Construction		44,595,107	976,737,710
		4,471,876,989	5,087,689,608
25A.00 Cost of Revenues			
Energypac Power Generation Ltd.	-	4,471,876,989	5,087,689,608
Energypac Power Venture Ltd.		113,910,581	37,028,259
Energypac Power Venture Ctg. Ltd.		1,505,479,858	1,651,837,731
EPV Thakurgaon Ltd.		8,975,785	11,218,550
Consolidated cost of revenues		6,100,243,212	6,787,774,149
26.00 Administrative expenses			
Personnel expenses		296,501,191	342,812,931
Conveyance		6,188,175	7,297,498
Entertainment		1,945,006	4,122,043
Mobile expense		6,530,302	
Utilities expense		7,300,339	13,698,913
Printing and stationery		1,267,429	1,287,569
Repair and maintenance		23,069,170	4,328,044
Office expense		16,386,164	19,756,400
Rent expense		14,720,069	16,669,622
Car expense		19,842,168	32,261,693
Audit and professional fees		2,171,050	769,000
Renewal and registration fees		4,164,381	3,268,946
Insurance expense		2,099,774	161,691
Donation and misc. expense		1,500,772	-
Tour and travel expense		7,715,083	11,968,338
Fees and others		998,850	591,080
Bad debt		20,175,904	-
Consultancy and tech. fees		12,403,921	-
IPO and Capital raising expense		4,310,630	226,374
Legal fees		1,382,826	3,716,306
Land development expense		136,557	-
Depreciation expenses		18,143,269	45,827,728
Amortization Expenses		3,432,423	1,525,521
IT related services & research exp		1,707,181	
		474,092,633	510,289,697

		AMOUNT IN BDT	
		July 20-March 21	July 19-March 20
26A.00	Administrative expenses		
	Energypac Power Generation Ltd.	474,092,633	510,289,697
	Energypac Power Venture Ltd.	5,646,789	2,407,087
	Energypac Power Venture Ctg. Ltd.	43,379,170	12,480,884
	Energypac Power Venture Thakurgaon Ltd.	12,088,378	10,834,356
	Consolidated Administrative Expenses	535,206,970	536,012,024
27.00	Distribution expenses		
	Sales commission	124,812,186	121,453,580
	Advertisement expense	6,651,232	6,705,868
	Promotional expense	22,957,260	48,041,612
	Delivery expense	175,872,635	182,945,179
	Documentation Exp	161,550	638,676
	Warranty Expenses	826,846	33,355
	Sales support expense	645,700	33,430
	Stock Maintenance Expenses	3,924,009	20,379,063
	Labor bill	31,611,968	37,819,992
	Depreciation	8,508,105	2,614,460
		375,971,491	420,665,214
27A.00	Distribution expenses		
	Energypac Power Generation Ltd.	375,971,491	420,665,214
	Energypac Power Venture Ltd.	-	-
	Energypac Power Venture Ctg. Ltd.	-	-
	EPV Thakurgaon Ltd.	-	-
	Consolidated Distribution Expenses	375,971,491	420,665,214
28.00	Finance income		
	Interest on FDR	1,473,229	-
		1,473,229	-
		-	-
28A.00	Finance income		
	Energypac Power Generation Ltd.	1,473,229	-
	Energypac Power Venture Ltd.	-	-
	Energypac Power Venture Ctg. Ltd.	11,123	-
	EPV Thakurgaon Ltd.	-	-
	Consolidated Finance Income	1,484,352	-
29.00	Finance costs		
	Bank interest	428,460,838	451,022,880
		428,460,838	451,022,880
		-	-
29A.00	Finance costs		
	Energypac Power Generation Ltd.	428,460,838	451,022,880
	Energypac Power Venture Ltd.	65,178,439	30,439,258
	Energypac Power Venture Ctg. Ltd.	458,151,234	436,469,938
	EPV Thakurgaon Ltd.	23,214	80,316
	Consolidated Finance Cost	951,813,725	918,012,392

AMOUNT IN BDT		
	July 20-March 21	July 19-March 20
30.00 Non-operating income		
Rent Income	14,529,100	13,167,689
Wastage and scrap sales	10,321,648	26,708,298
DMV registration and insurance	3,398,214	2,110,090
Delay Interest Income	6,956,309	3,153,235
Seized Fine Income	64,650	139,410
Name transfer income	9,542,033	1,077,500
V 'TS income	2,393,955	3,748,631
Exchange gain/(Loss)	(5,521,762)	(17,641)
Gain/(loss) on shares	58,975,862	(1,043,229)
Others	-	104,100
	100,660,008	49,148,083
	-	-
30A.00 Non-operating income		
Energypac Power Generation Ltd.	100,660,008	49,148,083
Energypac Power Venture Ltd.	-	-
Energypac Power Venture Ctg. Ltd.	(1,345,062)	(2,557,164)
EPV Thakurgaon Ltd.	-	-
Consolidated Other Income	99,314,946	46,590,919
31.00 Provision for WPPF		
Profit after charging WPPF	283,084,016	380,170,560
Provision @5%	14,154,201	18,103,360
31A.00 Provision for WPPF		
Energypac Power Generation Ltd.	14,154,201	18,103,360
Energypac Power Venture Ltd.	-	-
Energypac Power Venture Ctg. Ltd.	-	-
EPV Thakurgaon Ltd.	-	-
Consolidated Provision for WPPF	14,154,201	18,103,360
32.00 Income tax		
Current tax (Note 32.01)	67,232,454	117,671,840
Deferred tax (income)/expense (Note 32.02)	-	-
Income tax	67,232,454	117,671,840
32.03 Deferred tax liability		
Deferred tax for regular course of business	128,321,558	128,321,558
Deferred tax for revaluation	82,078,814	82,078,814
	210,400,372	210,400,372
32.03A Deferred tax liability		
Energypac Power Generation Ltd.	210,400,372	210,400,372
Energypac Power Venture Ltd.	-	-
Energypac Power Venture Ctg. Ltd.	-	-
EPV Thakurgaon Ltd.	-	-
Consolidated deferred tax liability	210,400,372	210,400,372

		AMOUNT IN BDT	
		July 20-March 21	July 19-March 20
32A.00	Income tax		
	Energypac Power Generation Ltd.	67,232,454	117,671,840
	Energypac Power Venture Ltd.	-	-
	Energypac Power Venture Ctg. Ltd.	-	-
	EPV Thakurgaon Ltd.	-	-
	Consolidated Income Tax expenses	67,232,454	117,671,840

32A.01	Deferred tax liability non-current portion		
	Energypac Power Generation Ltd.	210,400,372	210,400,372
	Energypac Power Venture Ltd.		
	Energypac Power Venture Ctg. Ltd.		
	Consolidated Deferred Tax Liability	210,400,372	210,400,372

33A.00	Other Comprehensive Income		
	Energypac Power Generation Ltd.		
	Energypac Power Venture Ltd.		
	Energypac Power Venture Ctg. Ltd.	-	11,218
	EPV Thakurgaon Ltd.		
	Consolidated Other Comprehensive Income	-	11,218

33.00 Earnings per share (EPS)

Basic earnings per share (EPS)	Separate		Consolidated	
	July 20-March 21	July 19-March 20	July 20-March 21	July 19-March 20
Earnings attributable to the ordinary shareholders (net profit after tax)	201,697,361	244,395,360	223,075,467	290,459,234
Weighted average number of ordinary shares outstanding during the year	160,614,601	149,869,650	149,869,650	149,869,650
	1.26	1.63	1.49	1.94

Adjusted basic earnings per share (EPS)	Separate		Consolidated	
	July 20-March 21	July 19-March 20	July 20-March 21	July 19-March 20
Earnings attributable to the ordinary shareholders (net profit after tax)	201,697,361	244,395,360	223,075,467	290,459,234
Adjusted weighted average number of ordinary shares outstanding during the year	160,614,601	149,869,650	160,614,601	149,869,650
	1.26	1.63	1.39	1.94

Due to COVID-19 Pandemic, which cause closure of outlet/stores of Company's dealer, suspension of production in the factory, disruption of supply chain all over the world, which caused reduction of earnings per share from Tk. 1.63 to Tk. 1.26 (Separate) and Tk. 1.94 to Tk. 1.49 (Consolidated) in the reporting period.

33.01 Weighted average number of ordinary shares

The weighted average number of ordinary shares outstanding during the year is the number of ordinary shares outstanding at the beginning of the year, adjusted by the number of ordinary shares issued during the year multiplied by a time-weighting factor.

	Shares	Weight	Weighted average shares	
Outstanding shares as at 1 July of the year	149,869,650	*270 Days/270 Days	149,869,650	149,869,650
Effect of issue ordinary shares on 18 January 2021	40,293,566	*72 Days/270 days	10,744,951	-
Effect of Bonus Shares issued	-			-
	190,163,216		160,614,601	149,869,650

33.02 Diluted earning per share

No diluted earnings per share is required to be calculated for the year as there was no scope for dilution during these period.

34.00 Net asset value per share (NAVPS)

	Separate		Consolidated	
	July 20-March 21	July 19-March 20	July 20-March 21	July 19-March 20
Total equity (Net asset)	7,930,199,910	6,262,746,444	10,108,465,057	7,768,083,185
Share money deposit (SMD) from IPO	-	-	-	-
Total equity (Net asset) after deducting SMD	7,930,199,910	6,262,746,444	10,108,465,057	7,768,083,185
Total number of shares outstanding	190,163,216	149,869,650	190,163,216	149,869,650
Net asset value per share	41.70	41.79	53.16	51.83

35.00 Net operating cash flows per share (NOCFPS)

	Separate		Consolidated	
	July 20-March 21	July 19-March 20	July 20-March 21	July 19-March 20
Net operating cash flows	1,259,043,819	1,594,896,538	1,880,632,579	2,850,556,385
Total number of shares outstanding	160,614,601	149,869,650	160,614,601	149,869,650
Net operating cash flows per share (NOCFPS)	7.84	10.64	11.71	19.02

Due to COVID-19 Pandemic, which cause closure of outlet/stores of Company's dealer, suspension of production in the factory, disruption of supply chain all over the world, which caused reduction of Net Operating Cash Flow per Share (NOCFPS) from Tk. 10.64 to Tk. 7.84 (Separate) and Tk. 19.02 to Tk. 11.71 (Consolidated) in the reporting period.

36.00 Disclosure of cash flows under direct method

	Separate		Consolidated	
	July 20-March 21	July 19-March 20	July 20-March 21	July 19-March 20
Profit before tax	268,929,815	362,067,200	282,190,583	400,094,827
Add/(Less): Non Cash Item & Non-operating activities Item				
Depreciation & Amortisation	342,861,763	316,109,542	612,132,572	619,261,342
Loss on Investment	(58,975,862)	1,043,229	(58,975,862)	42,524,487
Finance cost	428,460,838	451,022,880	951,813,725	988,771,682
Unrealised foreign exchange (gain)/loss			-	22,530,600
Finance income	(1,473,229)	-	(1,484,352)	(1,751,796)
				-
(Increase)/Decrease in current assets				
Accounts Receivable	792,075,227	(240,895,943)	1,249,677,482	257,728,330
Other receivable	(999,999)	(222,322,276)	(306,082,924)	(222,322,276)
Inventory	(411,031,033)	55,819,976	(938,300,785)	57,763,089
Advance, deposit & prepayments	(228,633,526)	104,087,009	(558,083,281)	127,325,577
Increase/(Decrease) in current liabilities				
Trade payable	112,685,425	144,960,536	239,669,316	70,109,552
Other payable	227,046,025	540,696,383	619,977,731	535,644,313
Advance from customers	75,291,541	240,069,823	75,291,541	240,069,823
Income tax paid	(287,193,166)	(157,761,820)	(287,193,166)	(287,193,166)
				-
Net cash from/(used in) operating activities	1,259,043,820	1,594,896,538	1,880,632,579	2,850,556,385
Net cash from/(used in) operating activities under direct method	1,259,043,820	1,594,896,538	1,880,632,579	2,850,556,385
Unreconciled difference	-	-	-	-