Energypac Power Generation PLC
Statement of Financial Position
As at 30 September 2025

Particulars	Notes	Amount in BDT 30-Sep-25	Amount in BDT 30-Jun-25
Assets			
Property, plant and equipment	4.00	15,081,209,837	15,524,056,897
Intangible assets	5.00	18,500,991	19,582,036
Capital work in progress	6.00	353,542,352	353,519,182
Investment in non-listed companies	7.00	398,172,829	398,172,829
Non-Current Assets		**15,851,426,009**	**16,295,330,945**
Trade receivables	8.00	2,576,967,047	2,587,120,497
Other receivables	9.00	2,408,628,316	2,382,706,013
Inventories	10.00	509,566,868	467,448,235
Advances, deposits and prepayment	11.00	1,394,058,826	1,452,132,111
Investment in listed companies	12.00	139,782,424	121,098,306
Cash and cash equivalents	13.00	68,437,304	67,219,454
Current Assets		**7,097,440,784**	**7,077,724,615**
Non-Current Assets held for sale	14.00	**342,749,759**	**12,749,759**
Total Assets		**23,291,616,553**	**23,385,805,319**
Shareholder's Equity and Liabilities			
Shareholder's Equity			
Share capital	15.00	1,901,632,160	1,901,632,160
Share premium	16.00	1,989,811,384	1,989,811,384
Revaluation reserve	17.00	2,224,262,256	2,224,262,256
Retained earnings	SOCE	(537,305,562)	48,716,077
Other Comprehensive Income	SOCE	99,499,822	83,618,321
Total equity		**5,677,900,060**	**6,248,040,199**
Liabilities			
Term loan-non current portion	18.01	10,838,430,490	10,579,726,153
Security deposits from customers & dealers	19.00	1,627,093,284	1,627,422,984
Deferred tax liability	32.04	172,581,414	169,155,423
Non-current liabilities		**12,638,105,188**	**12,376,304,560**
Bank overdraft	20.00	626,524,433	613,022,579
Trade payables	21.00	368,829,551	324,201,123
Other payables	22.00	1,014,502,014	970,133,915
Dividend payables	22.01	48,679,342	48,679,342
Short term bank loan	23.00	483,376,284	467,256,667
Term loan-current portion	18.02	2,433,699,681	2,338,166,934
Current Liabilities		**4,975,611,305**	**4,761,460,560**
Total Liabilities		**17,613,716,494**	**17,137,765,120**
Total Shareholder's Equity and Liabilities		**23,291,616,553**	**23,385,805,319**
NAVPS	35.00	**29.86**	**32.86**
NAVPS without revaluation	35.01	**18.16**	**21.16**

The annexed notes form an integral part of the financial statements.

Chairman **Managing Director** **Director**

Company Secretary **Chief Financial Officer**

See the annexed report of even date

Energypac Power Generation PLC
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 September 2025

Particulars	Notes	Amount in BDT July-25 to September-25	Amount in BDT July-24 to September-24
Revenues	24.00	605,717,618	931,252,935
Cost of sales	25.00	(552,641,759)	(670,040,672)
Gross profit		**53,075,859**	**261,212,263**
Administrative expenses	26.00	(112,168,283)	(108,771,569)
Distribution expenses	27.00	(88,750,190)	(59,976,610)
Profit from operating activities		**(147,842,614)**	**92,464,084**
Finance income	28.00	-	-
Finance costs	29.00	(439,768,631)	(441,133,999)
Non-operating income	30.00	8,996,798	4,358,990
Provision for WPPF	31.00	-	-
Profit before tax		**(578,614,447)**	**(344,310,926)**
Income tax		**(7,407,193)**	**(7,408,086)**
Current tax	32.01	(6,783,820)	(6,459,316)
Deferred tax (expense)/income	32.02	(623,373)	(948,770)
Profit after tax		**(586,021,640)**	**(351,719,012)**
Other comprehensive income			
Other comprehensive income	33.00	15,881,500	(11,510,031)
Total comprehensive income		**(570,140,140)**	**(363,229,042)**
Earnings per share			
Basic earnings per share (per value Tk 10)	34.00	**(3.08)**	**(1.85)**

The annexed notes form an integral part of the financial statements.

Chairman **Managing Director** **Director**

Company Secretary **Chief Financial Officer**

See the annexed report of even date

Energypac Power Generation PLC
Statement of Changes in Equity
For the year ended 30 September 2025

Amount in BDT

Particulars	Share Capital	Share Premium	Revaluation reserve	Other Comprehensive Income	Retained earnings	Total
Balance as at 01 July 2025	1,901,632,160	1,989,811,384	2,224,262,256	83,618,321	48,716,077	6,248,040,199
Profit for the period	-	-	-	-	(586,021,640)	(586,021,640)
Dividend for the period	-	-	-	-	-	-
Dividend forgone & adjustment	-	-	-	-	-	-
Prior year adjustments	-	-	-	-	-	-
Transaction with Shareholders	-	-	-	-	-	-
Issue of ordinary Shares	-	-	-	-	-	-
Revaluation adjustment	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	15,881,500	-	15,881,500
Balance as on 30 September 2025	**1,901,632,160**	**1,989,811,384**	**2,224,262,256**	**99,499,822**	**(537,305,562)**	**5,677,900,059**
Balance as at 01 July 2024	1,901,632,160	1,989,811,384	2,263,887,124	69,505,305	896,916,505	7,121,752,478
Profit for the period	-	-	-	-	(351,719,012)	(351,719,012)
Dividend for the period	-	-	-	-	-	-
Prior year adjustments	-	-	-	-	-	-
Transaction with Shareholders	-	-	-	-	-	-
Issue of ordinary Shares	-	-	-	-	-	-
Revaluation adjustment	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	(11,510,031)	-	(11,510,031)
Balance as at 30 September 2024	**1,901,632,160**	**1,989,811,384**	**2,263,887,124**	**57,995,274**	**545,197,493**	**6,758,523,435**

The annexed notes form an integral part of the financial statements.

Chairman **Managing Director** **Director** **Company Secretary** **Chief Financial Officer**

Energypac Power Generation PLC
Statement of Cash Flows
For the year ended 30 September 2025

Particulars	Notes	Amount in BDT July-25 to September-25	Amount in BDT July-24 to September-24
Cash receipts from customers		624,716,650	818,426,004
Cash payments to and on behalf of employees		(74,325,011)	(75,437,098)
Payment to suppliers, contractors and others		(445,579,771)	(678,680,854)
Cash generated from/(used in) operating activities		**104,811,867**	**64,308,052**
Income tax paid		(14,167,026)	(22,558,359)
Net cash from/(used in) operating activities	**37.00**	**90,644,842**	**41,749,693**
Cash flows from investing activities			
Acquisition of capital assets		(4,791,997)	(320,707)
Intercompany current a/c & investment		(28,724,921)	(6,237,245)
Interest received		-	-
Net cash from/(used in) investing activities		**(33,516,918)**	**(6,557,952)**
Cash flows from financing activities			
Payment of dividend		-	-
Interest paid		(126,837,385)	(458,571,020)
Received from/(Payment of) Short term bank loan		(296,811,628)	21,440,796
Received from/(Payment of) Term loan		354,237,085	335,992,373
Net cash from/(used in) financing activities		**(69,411,929)**	**(101,137,851)**
Effects of exchange rate changes on cash and cash equivalents		-	-
Net increase/(decrease) in cash and cash equivalents		**(12,284,005)**	**(65,946,110)**
Cash and cash equivalents at 01 July		(545,803,124)	(492,278,805)
Cash and cash equivalents at 30 September 2025	13.02	**(558,087,129)**	**(558,224,914)**
NOCFPS	**36.00**	**0.48**	**0.22**

The annexed notes form an integral part of the financial statements.

Chairman **Managing Director** **Director**

Company Secretary **Chief Financial Officer**

Energypac Power Generation PLC.
Notes to the Financial Statements
As at and for the year ended 30 September 2025

1.00 Reporting entity

1.01 Company profile

Energypac Power Generation PLC (hereinafter referred to as "EPGPLC"/"the Company") is a public limited company incorporated in Bangladesh on July 15, 1995 under the Companies Act 1994. The address of the Company's registered office is 79, Shahid Tajuddin Ahmed Sharani, Tejgaon I/A, Dhaka-1208, Bangladesh. EPGL was initially registered as a private limited company and subsequently converted into a public limited company on December 27, 2011.

EPGPLC was previously known as Energypac Power Generation Ltd (EPGL), which by the approval of General Shareholders through EGM, held on 14th June 2023, changed its name to Energypac Power Generation PLC. This name change was persuant to the provisions of Section 11(Ka) of the Companies Act , 1994 and the Company has a statutory obligation to incorporate the suffix 'PLC' at the end of its name. Accordingly, the change of the Company's name from " Energypac Power Generation Limited" to "Energypac Power Generation PLC." was approved as per Section 11(6) pf the Companies Act, 1994.

BSEC permitted EPGPLC for conducting bidding on their 734th Commission Meeting held on 6th August, 2020. Bidding conducted on 21st September 2020 to 24th September 2020 round the clock. Cut off price fixed at Tk. 35 and after 10% discount at Tk. 31 for general investor. BSEC gave final consent on IPO in their 745th Commission Meeting held on 21st October 2020. Public Subscription (General Investors) began from 7th December, 2020 to 13th December, 2020. IPO lottery held on 3rd January 2021. The Company got listed in DSE & CSE on 19th January 2021 and trading started on the same day.

1.02 Nature of business

The Company is engaged as major supplier of base load and standby gas and diesel generators and provides rent, solar panel, accessories and turnkey solutions, independent power plant, operation and maintenance of power plant, transmission and distribution, CNG refueling station and conversion kits, importing and marketing JAC automobiles, machinery and materials, spare parts, installation and service, cylinder manufacturing plant and LPG refueling station across Bangladesh.

2.00 Basis of preparation

2.01 Statement of compliance

The Financial Reporting Act, 2015 (FRA) was enacted in 2015. The Financial Reporting Council (FRC) under the FRA has been formed in 2017 but the Financial Reporting Standards (FRS) under this Council is yet to be issued for public interest entities such as listed entities. Other than this, Orders imposed by the FRC has been duly complied with from time to time.

The accounting policies used are consistent with those used in the Annual Financial Statements. These financial Statements have been prepared in accordance with International Financial Reporting Standards (IFRS), the Companies Act 1994, the Securities and Exchange Rules 2020, relevant guidelines issued by the Bangladesh Securities and Exchange Commission, Financial Reporting Act, 2015 and other applicable laws in Bangladesh.

International Financial Reporting Standards (IFRS) comprise:

a) International Financial Reporting Standards;
b) International Accounting Standards; and
c) IFRIC and SIC Interpretations

The Company also complies with amongst others, the following laws and regulations:

The Income Tax Act 2023
The Value Added Tax and Supplementary duty Act 2012
The Value Added Tax and Supplementary duty Rules 2016

2.02

S.L. No.	IAS/ IFRS No.	Name of the standards
1	IAS-1	Presentation of Financial Statements
2	IAS-2	Inventories
3	IAS-7	Statements of cash flows
4	IAS-8	Accounting policies, changes in accounting estimates and errors
5	IAS-10	Events after the reporting periods
6	IAS-12	Income Taxes
7	IAS-16	Property, plant and equipment
8	IAS-19	Employee benefits
9	IAS-20	Government Grants
10	IAS-21	The effects of changes in foreign exchange rates.
11	IAS-23	Borrowing costs
12	IAS-24	Related party disclosures
13	IAS-27	Separate financial statements
14	IAS-28	Investments in associates and joint ventures
15	IAS-32	Financial instruments: presentation
16	IAS-33	Earnings per share
17	IAS-34	Interim financial reporting
18	IAS-36	Impairment of assets
19	IAS-37	Provision, contingent liabilities and contingent assets.
20	IAS-38	Intangible assets
21	IFRS-3	Business combination
22	IFRS-5	Asset held for sale
23	IFRS -7	Financial instruments: Disclosures
24	IFRS-8	Operating segments
25	IFRS-9	Financial instruments
26	IFRS-10	Consolidated financial statements
27	IFRS-12	Disclosure of Interests in other entities.
28	IFRS-13	Fair Value measurement
29	IFRS-15	Revenue from contracts with customers
30	IFRS-16	Leases

2.03 Basis of measurement

These financial statements have been prepared on historical cost basis except for the following items in the statement of financial position:
(a) Land is measured at fair value under revaluation model.
(b) Inventories are measured at lower of cost and net realizable value.
(c) Investment in shares of listed companies is measured at fair value under the asset designated at fair value through profit or loss.

2.04 Functional & presentational currency

These financial statements are presented in Bangladesh Taka (BDT or Tk) which is the Company's functional currency. All financial information presented in BDT or Tk has been rounded off to the nearest BDT or Tk except when otherwise indicated.

2.05 Use of estimates and judgments

The preparation of financial statements in conformity with IFRS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Estimates and assumptions are reviewed on an ongoing basis.

The estimates and underlying assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

In particular, information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amount recognized in the financial statements are stated in the following notes:

Note 4: Depreciation of property, plant and equipment
Note 8: Impairment assessment of trade receivables
Note 17: Revaluation of Property, plant and equipment
Note 22.02: Provision for income tax
Note 22.03: Provision for gratuity
Note 32.02: Deferred tax liabilities
Note 43: Contingent liability and commitment

2.06 Reporting period

The reporting period of the Company covers the period from 1st July to 30th June and is followed consistently.

2.07 Comparatives and reclassification

Comparative information has been disclosed for the financial year 2025-2026 for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements. Figures for the year 2024-2025 have been rearranged wherever considered necessary to ensure comparability with the current year.

2.08 Going concern

During the reporting year, the Company applied for restructuring of all loan facilities and reduction of interest rates in line with the directives applicable for industrial borrowers. Pursuant to this application, the Company attended a formal hearing arranged by Bangladesh Bank and placed its financial position, repayment strategy, and business sustainability plans before the authority.

Based on the discussions held and the ongoing review process, management expects a favourable outcome which will support improved liquidity, reduced finance costs, and an extended repayment schedule. The Company continues to making operational profit across its LPG distribution, cylinder manufacturing, generator assembly, commercial vehicle assembly, and steel fabrication segments, generating sufficient operating cash flows to meet its obligations.

The Company has adequate resources to continue its operation for foreseeable future and hence, the financial statements have been prepared on going concern basis. As per management's assessment there are no materials uncertainties related to events or conditions which may cast significant doubt upon the Company's ability to continue as a going concern.

However, due to the current global economic conditions, marked by slower-than-expected recovery post-pandemic, geopolitical tensions such as the Russia-Ukraine conflict, increasing fuel prices, and persistent high inflation, have significantly impacted the Company's business performance and profitability. Additionally, the economic challenges specific to Bangladesh, including currency depreciation, supply chain disruptions, and rising import costs due to depleted foreign reserves have further adversely impacted resulting in lower profit and higher borrowing.

3.00 Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these Financial statements.

3.01 Measurement of fair values

The Company has an established control framework with respect to the measurement of fair values. Management has the overall responsibility for overseeing all significant fair value measurements, including Level 3 fair values.

Management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the valuation team assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of IFRS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of an asset or a liability, the Company uses market observable data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

• Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
• Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

• Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).
If the inputs used to measure the fair value of an asset or a liability might be categorized in different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Property, plant and equipment
The fair value of items of property, plant and equipment has been determined based on the depreciated replacement cost method and net realizable value method as applicable. For revalued portion of assets a third party independent valuer has been assigned to determine fair value based on market information.

Equity and debt securities
Fair values of tradable equity and debt securities are determined by reference to their quoted closing price in active market at the reporting date which are categorized under "Level 1' of the fair value hierarchy.

3.02 Property, plant and equipment
3.02.01 Recognition and measurement
The cost of an item of property, plant and equipment comprises its purchase price, import duty and non-refundable taxes (after deducting trade discount and rebates) and any cost directly attributable to the acquisition of the assets. The cost of self-constructed / installed assets includes the cost of materials, direct labour and any other costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the intended manner and the cost of dismantling and removing the items and restoring the site on which they are located.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

The gain or loss on disposal of an item of property, plant and equipment is determined by comparing the proceeds from disposal with the carrying amount of the property, plant and equipment and is recognized under other income/expenses in profit or loss.

3.02.02 Subsequent costs
The cost of replacing or upgrading part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognized in profit or loss.

3.02.03 Depreciation
Depreciation is charged on all items of property, plant and equipment (excluding land) on straight line method. Depreciation charge begins when the asset is available for use and ceases at the earlier of the date that the asset is classified as held for sale or the date the asset is derocgnised. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the Company will obtain ownership by the end of the lease term. The rates of depreciation vary according to the estimated useful lives of the class of property, plant and equipment, as follows:

Particulars	Percentages (Annual)	Useful Life (Years)
Office Building	4%-6.67%	15-25
Factory Building	4%-10%	10-25
Furniture & Fixtures	12.5%-20%	5-8
Renovations	10%-20%	5-10
Equipment	10%-20%	5-10
Loose Tools	20%	5
Server & Network	20%-25%	4-5
Motor Vehicles	10%-20%	5-10
Heavy Equipment	5%-10%	10-20
Rental Fleet	10%	10
Cylinders	5%-10%	10-20
Intangible Assets	10%-25%	4-10
Motor Vehicles-Sales	10%-20%	5-10
Civil Work Investment	4%-10%	10-25
Factory - Motor Vehicle	10%-20%	5-10
Factory - Equipment	10%-20%	5-10
Factory - Furniture & Fixtures	12.5%-20%	5-8

Depreciation methods, useful lives and residual values are reassessed at each the reporting date and adjusted if appropriate.

3.02.04 Retirements and disposals
An asset is derecognized on disposal or when no future economic benefits are expected from its use and subsequent disposal. Gain or loss arising from the retirement or disposal of an asset is determined as the difference between the net disposal proceeds and the carrying amount of the asset and is recognized as gain or loss from disposal of asset under other income in the statement of comprehensive income.

3.02.05 Capital work in progress
Capital work-in-progress represents the cost incurred for acquisition and/or construction of items of property, plant and equipment that are not ready for use till reporting date which is measured at cost.

3.02.06 Revaluation of property, plant and equipment

The Company applies revaluation model to entire class of freehold land. A revaluation is carried out when there is a substantial difference between the fair value and the carrying amount of the property and is undertaken by professionally qualified valuers. The Company reviews its assets when deemed appropriate considering reasonable interval of years/time. Increases in the carrying amount on revaluation is recognized in other comprehensive income and accumulated in equity in the revaluation reserve unless it reverses a previous revaluation decrease relating to the same asset, which was previously recognized as an expense. In these circumstances the increase is recognized as income to the extent of the previous write-down. Decrease in the carrying amount on revaluation that offset previous increases of the same individual assets are charged against revaluation reserve directly in equity. All other decreases are recognized in statement of profit or loss and other comprehensive income.

The difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the asset's original cost is transferred from revaluation surplus to retained earnings as shown Statement of Changes in Equity as per IAS-16: Property, Plant and Equipment.

3.03 Borrowing costs

Borrowing costs that are not directly attributable to the acquisition, construction or production of qualifying assets are recognized in profit or loss using effective interest method. Bank charges are also considered as part of borrowing costs due to the fact that substantial part of these charges originates from borrowing activities of the Company.

3.04 Intangible assets

3.04.01 Recognition and measurement

Intangible assets that are acquired by the Company and have finite useful lives are measured at cost less accumulated amortization and accumulated impairment loss, if any. Intangible assets are recognized when all the conditions for recognition as per IAS 38: Intangible Assets are met. The cost of an intangible asset comprises its purchase price, import duties and non-refundable taxes and any directly attributable cost of preparing the asset for its intended use. Expenditure on research activities, undertaken with the prospect of gaining new scientific or technical knowledge and understanding, is recognized in the profit or loss as incurred.

Development activities involve a plan or design for the production of new and substantially improved products and processes. Development expenditures, on an individual project, are recognized as an intangible asset when the Company can demonstrate all of the following:

(a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
(b) its intention to complete the intangible asset and use or sell it;
(c) its ability to use or sell the intangible asset;
(d) how the intangible asset will generate probable future economic benefits. Among other things, the entity can demonstrate the existence of a market for the output of the intangible asset or the intangible asset itself or, if it is to be used internally, the usefulness of the intangible asset;
(e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
(f) its ability to measure reliably the expenditure attributable to the intangible asset during its development.

Other development expenditures are recognized in profit or loss as incurred. Development costs previously recognized as an expense are not recognized as an asset in a subsequent period. Following initial recognition of the development expenditure as an asset, the cost model is applied requiring the asset to be carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is placed in service. It is amortized over the period of expected future economic benefits. During the period of development, the asset is tested for impairment annually.

Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in profit or loss in the year in which the expenditure is incurred.

3.04.02 Subsequent costs

Subsequent costs are capitalized only when they increase the future economic benefits embodied in the specific asset to which they relate. All other costs are recognized in profit or loss as incurred.

3.04.03 Amortization

Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at each financial year-end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset is accounted for by changing the amortization period or method, as appropriate, and treated as changes in accounting estimates.

The Company uses straight line method to amortize intangible asset. The estimated depreciation rate for the current and comparative years is 10% per annum.

3.05 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

3.05.01 Financial assets

The Company initially recognizes receivables on the date that they are originated. All other financial assets are recognized initially on the date at which the Company becomes a party to the contractual provisions of the instrument.

The Company derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial assets are transferred.

The classification and measurement of financial assets is based on the basis of both:
a. the entity's business model for managing the financial assets; and
b. the contractual cash flow characteristics of the financial assets.

Three measurement classifications for financial assets have been established: amortized cost, fair value through other comprehensive income and fair value through profit and loss. These measurement classifications align with three business models available under IFRS 9:

- Hold to Collect – Financial assets held with the objective to collect contractual cash flows
- Hold to Collect and Sell – Financial assets held with the objective to collect and sell contractual cash flows
- Other – Financial assets held for trading or assets that do not meet the criteria for either 'Hold to collect' or 'Hold to collect and sell'. Financial assets designated as trading are held with an objective to sell the assets in the short term.

For purposes of determining the measurement classification, financial assets under the 'Hold to Collect' and 'Hold to Collect and Sell' business model require an assessment to determine whether the cash flows are solely payments of principal and interest (SPPI). Basic lending arrangements with limited volatility in cash flows typically have contractual cash flows that are SPPI; however, other factors should be considered in making this determination, such as whether interest payments provide only a consideration for the passage of time associated with time value of money.

Financial assets under a Hold to Collect business model, with contractual cash flows that are SPPI, are classified and measured at amortized cost. Financial assets under a Hold to Collect and Sell business model, with contractual cash flows that are SPPI, are classified and measured at fair value through other comprehensive income (FVOCI).

Financial assets that have contractual cash flows that are not SPPI, are designated as trading or do not fit the business model criteria for hold to collect and old to collect and sell are measured at fair value through profit and loss (FVTPL). Equity instruments are always measured at FVTPL unless an irrevocable option is elected at initial recognition to present fair value changes in OCI. Fair value changes recorded in OCI for equity instruments are not recycled to profit and loss. The Company did not elect the option to present fair value changes through OCI for equity instruments.

Based on the above the basis of recognition and measurement are as follows:

I. Amortized cost
The asset is measured at the amount recognized at initial recognition minus principal repayments, plus or minus the cumulative amortization of any difference between that initial amount and the maturity amount, and any loss allowance. Interest income is calculated using the effective interest method and is recognized in profit and loss. Changes in fair value are recognized in profit and loss when the asset is derecognized or reclassified.

II. At fair value through profit or loss:
A financial asset is classified as at fair value through profit or loss if it is classified as held for trading or is designated as such on initial recognition. Financial assets are designated as at fair value through profit or loss if the Company manages such investment and makes purchase or sale decisions based on their fair value in accordance with the Company's documented risk management or investment strategy. Attributable transactions costs are recognized in profit and loss as incurred. Financial assets at fair value through profit or loss are measured at fair value and changes therein which take into account and dividend income are recognized in profit or loss.

III. At fair value through other comprehensive income
The asset is measured at fair value and changes in value are transferred through other comprehensive income.
Financial assets currently being used by the Company are as follows:

a) Trade and other receivables
Trade, and other receivables represent the amounts due from customers for delivering goods or rendering services. Trade and other receivables are initially recognized at cost which is the fair value of the consideration given in return. After initial recognition these are carried at amortized cost less impairment losses due to uncollectibility of any amount so recognized.

b) Investment in listed securities and FDR
Investment in listed securities is measured at fair value on portfolio basis. Changes between closing market price at 30 June 2025 and the respective cost price on portfolio basis has been considered as impairment and accordingly charged to profit. The impairment provision on unrealized loss has been netted off against cost price. Investments in fixed deposits with banks and financial institutions have been recognized at amortized costs.

c) Cash and cash equivalents
Cash and cash equivalents comprise cash in hand, cash at bank including short notice deposits and fixed deposits having maturity of three months or less which are available for use by the Company without any restriction. Bank overdraft that are repayable on demand and form an integral part of the Company's cash management are included as a component of cash and cash equivalents for the purpose only of the statement of cash flows.

d) Investment in subsidiaries
Investment in subsidiaries are recognized initially at cost plus any directly attributable transaction costs. Subsequent to initial recognition, investment in subsidiaries are measured at cost less impairment loss, if any.

3.05.02 Financial liabilities
The Company initially recognizes financial liabilities on the date that is originated. The Company derecognizes a financial liability when its contractual obligations are discharged, cancelled or expired.

The Company classifies non-derivative financial liabilities into the liabilities for expenses category. Such financial liabilities are recognized initially at fair value less directly attributable transaction cost. Subsequent to initial recognition, these financial liabilities are measured at amortized cost.

a) Trade and other payables
Trade and other payables represent the amounts due to suppliers for receiving goods or services. Trade and other payables are initially recognized at cost which is the fair value of the consideration received. After initial recognition these are carried at amortized cost.

b) Borrowings
Interest-bearing borrowings include both short-term and long-term bank loan. Interest bearing borrowings are recognized initially at fair value less attributable transaction costs. Subsequent to initial recognition, these are stated at amortized cost using the effective interest method.

3.06 Equity instruments

Ordinary shares are classified as equity. In line with IAS 32 requirement, incremental costs directly attributable to the issue of ordinary shares are recognized as reduction in equity through charging directly to retained earnings instead of profit or loss. Paid-up share capital represents total amount contributed by the shareholders and bonus shares issued by the Company.

3.07 Impairment

i) Financial assets

The Company recognize a loss allowance for expected credit losses on a financial asset that is measured at amortised cost or measured at fair value through other comprehensive income. These financial assets are assessed at each reporting date to determine impairment.

The Company measures impairment allowance for financial asset at an amount equal to the lifetime expected credit losses if the credit risk on that financial asset has increased significantly since initial recognition. If the credit risk has not increased significantly since initial recognition impairment is assessed at an amount equal to 12 month expected credit losses.

The Company considers evidence of impairment for these assets at both an individual asset and a collective level. All individually significant assets are individually assessed for impairment. Those found not to be impaired are then collectively assessed for any impairment that has been incurred but not yet individually identified. Assets that are not individually significant are collectively assessed for impairment. Collective assessment is carried out by Companying together assets with similar risk characteristics.

In assessing collective impairment, the Company uses historical information on the timing of recoveries and the amount of loss incurred, and makes an adjustment if current economic and credit conditions are such that the actual losses are likely to be greater or lesser than suggested by historical trends.

Trade and other receivables

An impairment loss is calculated as the difference between an asset's carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognized in profit or loss and reflected in an allowance account. When the Company considers that there are no realistic prospects of recovery of the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, then the previously recognized impairment loss is reversed through profit or loss.

(ii) Non-financial assets

At each reporting date, the Company reviews the carrying amounts of its non-financial assets to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. For an asset that does not generate significantly independent cash inflows, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs. Carrying amount of the asset is reduced to its recoverable amount by recognizing an impairment loss, if and only if, the recoverable amount of the asset is less than its carrying amount. Impairment loss is recognized immediately in profit or loss. As at 30 June 2025, the assessment of indicators of impairment revealed that impairment testing was not required for the Company.

For other assets, an impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

3.08 Inventories

Inventories except material in transit and work in progress are measured at the lower of cost and net realizable value. The cost of inventories is based on the weighted average principle, and includes expenditure incurred in acquiring the inventories and other costs incurred in bringing them to their present location and condition. In the case of work in progress, cost includes an appropriate share of production overheads based on normal operating capacity.

Net realizable value is defined as the estimated selling price in the ordinary course of business less the estimated cost of completion and the estimated costs necessary to make the sale.

3.09 Transactions with related parties

These represent balance amounts due to /from sister concerns which are derived from short term loan, sale/purchase of goods/services from time to time. Sales and purchase of goods/services are made on arm's length basis. These balances are unsecured but considered good and realizable. Transactions within the controlled entities of the Company are eliminated in full.

3.10 Advances, deposits and prepayments

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deductions, adjustments or charges to other account heads such as property, plant and equipment, inventory or expenses.

Deposits are measured at payment value without any adjustment for time value.
Prepayments are initially measured at cost. After initial recognition, prepayments are carried at cost less charges to profit or loss on accrual basis.

3.11 Share capital

Paid up share capital represents total amount contributed by the shareholders and bonus shares issued by the Company to the ordinary shareholders. Holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to vote at shareholders' meetings. In the event of a winding up of the Company, ordinary shareholders rank after all other shareholders and creditors and are fully entitled to any residual proceeds of liquidation.

3.12 Employee benefit schemes

The Company operates a recognized provident fund for all eligible permanent employees of the Company. The eligibility is determined according to the terms and conditions set forth in the respective deeds. This qualifies as defined contribution plan.

3.12.01 Defined contribution plan (provident fund)

Defined contribution plan is a post employment benefit plan under which the Company provides benefits to one or more employees. The recognized Employees Provident Fund is considered as defined contribution plan as it meets the recognition criteria specified for this purpose. All permanent employees contribute 5 percent of their basic salary to the provident fund and the Company also makes equal contribution to the fund. These are administered by the Board of Trustees.

Contribution to defined contribution plan is recognized as an expense when an employee has rendered services to the Company. The legal and constructive obligation is limited to the amount it agrees to contribute to the fund.

3.12.02 Worker's profit participation fund

The Company has made a provision for worker's profit participation fund (WPPF) for the financial year. The Company provides 5% of its net profit before tax after charging such expenses as Worker's profit participation in accordance with Bangladesh Labor (Amendment) act 2013.

3.12.03 Defined benefit plan (gratuity fund)

The Company maintains an unrecognized gratuity for all its eligible permanent employees. As per Company policy, all employees are eligible for the gratuity after successfully completion of 5 years of services without any dispute. The employee will be eligible equivalent to one month of basic salary (last basic) for each year, if the employee completes at least 5 years of service persistently. This policy has been adopted on 1st January 2014. No Actuarial Valuation was made for the non funded benefit. The management of the Company estimates that the provision is sufficient enough to meet the current liability at any point of time.

3.13 Provisions

A provision is recognized in the financial statements if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefit will be required to settle the obligation.

3.14 Warranty

Warranty given to the customers is same as warranty received from the principal. When claims against warranty in connection with any sale of products or operational activity in relation to any service rendered, are raised, the Company meets the warranty claims and subsequently raises invoices to the principal for the claims. A provision for warranty is recognized when claim against warranty is not justified by the principal.

3.15 Revenues

The Company has initially applied IFRS 15 Revenue from contract with customers from 1 January 2019. The Company recognizes as revenue the amount that reflects the consideration to which the Company expects to be entitled in exchange for goods or services when (or as) it transfers control to the customer. To achieve that core principal, IFRS 15 establishes a five-step model as follows:

- Identify the contracts with customer;
- Identify the performance obligation in the contract;
- Determine the transaction price;
- Allocate the transaction price to the performance obligations in the contract; and
- Recognize revenue when (or as) the entity satisfies a performance obligation.

Considering the five step model, the Company recognizes revenue when (or as) the Company satisfies a performance obligation by transferring a promised good to a customer. Goods are considered as transferred when (or as) the customer contains control of that goods. Revenue from sale of goods is measured at the fair value of the consideration received or receivable net of returns and allowances, trade discounts, rebates and Value Added Tax (VAT).

Liquefied Petroleum Gas (LPG)

LPG filled cylinders are sold to enlisted distributors by the Company. A customer account is maintained in this regard for a particular distributor. At first, a distributor deposits money to a particular bank account of EPGPLC. After that he sends the scan/ image copy of deposit slip to a particular viber Company. Sales people of the respective area help him in this regard, if required. After getting the scan/ image copy of the deposit slip, respective accounts people of EPGPLC confirm the deposit of the amount by checking it in the statement of the particular bank. If the deposit is available, deposit entry is given in the System. The deposit is recorded as advance received from the distributor.

Trade sales

Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns, discount and VAT. Revenue is recognized at the time of raising of sales invoice, when significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable and the amount of revenue and associated cost can be measured reliably. Transfer of risk and rewards occurs for the sale of goods, when the product is delivered to the distributors and customers along with dispatch documents and invoices.

Hire purchase sales

Under hire purchase sales system, purchaser pays the price of the goods in monthly instalments. Under this system the goods are delivered to the purchaser at the time of agreement before the payment of instalments but the title on the goods is transferred after the payment of all instalments as per the hire purchase sales agreement. If there is a default in the payment of any of the instalments, the Company will take away the goods from the possession of the purchaser without refunding him any amount received earlier in the form of various instalments.

Revenue from hire purchase sales is recognized when goods are delivered to the customers and is measured at cash price under total asset value method.

Rental and services revenue

Revenue from rent of generator is recognized on time basis for which the generator is rented. Revenue generated from overhauling services of engines, regular maintenance services are recognized in the statement of comprehensive income when the services are completed.

Project sales

Project sales represents installation and commissioning of generator and CNG station and setting up of bus bar, professional lighting and renewable energy. Revenue from service project is recognized on the basis of completed contract method if the contract period is less than one year.

CNG station revenue

Revenue from CNG station is recognized on the basis of meter reading when CNG is filled in the cylinder of vehicles and measured at standard price set by the Government.

Operation and maintenance revenue

Fixed fees are recognized on time basis as per terms of operation and maintenance contract. Direct costs in connection with operation and maintenance contracts have been accounted for in line with IFRS 15.

Commission revenue

When the Company acts in the capacity of an agent, rather than as the principal in a transaction, commission revenue is recognized when goods are delivered to customers by the principal.

Engineering, Procurement and Construction (EPC) contract revenue

Revenue and costs from EPC contracts are recognized according to the stage of completion of the contract based on measurement of costs incurred to date as a proportion of total costs of contract when the outcome of the contract can be estimated reliably.

3.16 Finance income and expenses

Finance income comprises interest income on bank and NBFI accounts. Interest income is recognized on accrual basis. Finance expense comprises interest expense on short term loan, overdraft and long term loan.

Finance expense comprises interest expense on overdraft, LTR, term loan and finance lease. Finance expense related to EPC contract is charged to the cost of EPC contract. All other finance expenses are recognized in the statement of profit or loss and comprehensive income.

3.17 Bad debts

Provision for bad debts

As stated earlier under financial instruments, impairment provision for doubtful debts is made for accounts receivables based on analyzing the recoverability of the amount from the concerned parties and expected credit losses. The Company has applied simplified approach as per IFRS 9 and measured provision based on lifetime expected credit losses.

Bad debts written off

The Company writes off bad debts when the debts are considered to be non-recoverable on consideration of the status of individual debtors.

3.18 Income tax

Income tax expense comprises current and deferred tax. Income tax expense is recognized in the statement of Profit or Loss and Other Comprehensive Income except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

Current tax

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years. The effective rate of income tax is considered as 20% as per Income Tax Act 2023.

Deferred tax

Deferred tax has been recognized in accordance with International Accounting Standard (IAS) 12. Deferred tax is provided for temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amount used for taxation purpose. Deferred tax is determined at the effective income tax rate prevailing at the reporting date.

3.19 Foreign currency

Transactions in foreign currencies are translated to Taka at the foreign exchange rates prevailing on the date of transaction. All monetary assets and liabilities denominated in foreign currencies at reporting date are retranslated to Taka at the rates of exchange prevailing on that date. Resulting exchange differences arising on the settlement of monetary items or on translating monetary items at the end of the reporting period are recognized in the statement of comprehensive income as per IAS 21: The Effects of Changes in Foreign Exchange Rates.

3.20 Earnings per share

The Company presents basic and diluted (when dilution is applicable) earnings per share (EPS) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company with the weighted average number of ordinary shares outstanding during the period, adjusted for the effect of change in number of shares for bonus issue and share split as per IAS 33. Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding, for the effects of all dilutive potential ordinary shares. However, dilution of EPS is not applicable for these financial statements as there was no dilutive potential ordinary shares during the relevant periods.

3.21 Determination and presentation of operating segment

An operating segment is a component of the Company that engages in business activities from which it may earn revenue and incur expenses, including revenues and expenses that relate to transactions with the Company's other components, whose operating results are regularly reviewed by the Company's Chief Operating Decision Maker (CODM) to make decisions about resources allocated to the segments and assess its performance and for which discrete financial information is available.

The Company determines and presents operating segments based on business segments and internal reporting structure i.e. information provided internally to the Company's Board of Directors (BOD), which is the Company's Chief Operating Decision Maker. Information about operating segment has been presented in note 38.

3.22 Contingencies

3.22.01 Contingent liability

Contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

Contingent liability should not be recognized in the financial statements, but may require disclosure. A provision should be recognized in the period in which the recognition criteria of provision have been met.

3.22.02 Contingent asset

Contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

A contingent asset must not be recognized. Only when the realization of the related economic benefits is virtually certain should recognition take place provided that it can be measured reliably because, at that point, the asset is no longer contingent.

3.23 Statement of cash flows

Statement of cash flows has been prepared as per IAS 7: Statement of Cash Flows using Direct Method as per the requirement of Securities and Exchange Rules 1987. Bank overdrafts forming part of the day to day cash operation and management of the Company/Company are netted of with cash and cash equivalents for use in statement of cash flows.

3.24 Leases

IFRS 16 was issued in January 2016 and it replaces IAS 17 Leases. IFRS 16 sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases under a single on-balance sheet model similar to the accounting for finance leases under IAS 17.

As per IFRS 16, a contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset, for a period, in exchange for consideration. The distinction between operating and finance leases is eliminated for lessees under IFRS 16, and a new lease asset (representing the right to use the leased item for the lease term) and lease liability (representing the obligation to pay rentals) are recognized for all leases. The standard includes two recognition exemptions for lessees – leases of 'low-value' assets and short-term leases. At the commencement date of a lease, a lessee is recognized a liability to make lease payments (i.e., the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e., the right-of-use asset). Lessee is required to separately recognize the interest expense on the lease liability and the depreciation expense on the right-of-use asset.

3.25 Revaluation surplus

These represents the difference between the book value and the revalued amount of land. Revaluation is done with sufficient regularity to ensure that the caring amount does not differ materially from that which would be determined using fair value at the end of the reporting period. The fair value of land is determined from market-based evidence by appraisal that is under taken by professionally qualified valuers. In accordance with IAS 16 revaluation reserve relating to the land is transferred to retained earnings when it is disposed.

3.26 COVID 19

The adverse impact of COVID 19 which started in previous financial year continued to affect the business of the Company during the current financial period. To contain the spread of subsequent waves of COVID 19, Government has taken various measures including extended lock down, closure of business, restriction in people movement, social distancing etc. As a result of these measures as well as prevailing global situation, all business and economic activities are adversely affected which also impacted the Company. Impact from these COVID 19 related events that has occurred are already reflected in these financial statements. However, due to the inherent uncertainty associated with such matter it is not possible to reasonably assessed and quantify any potential impact of COVID 19 related matters on the Company's future operation and financial results.

3.27 Government grants

Government grants are assistance by government in the form of transfers of resources to an entity in return for past or future compliance with certain conditions relating to the operating activities of the entity. They exclude those forms of government assistance which cannot reasonably have a value placed upon them and transactions with government which cannot be distinguished from the normal trading transactions of the entity.

For substantial loss incurred by business during COVID 19 Period, the Government of Bangladesh has agreed to bear a portion of interest expenses on the loan taken by the Company from various Banks under Government stimulus package.

3.28 Off setting

The Company reports separately both assets and liabilities, and income and expenses, unless required by an applicable accounting standard or offsetting reflects the substance of the transaction and such offsetting is permitted by applicable accounting standard. Cash receipts and payments on behalf of customers when the cash flows reflect the activities of the customer rather than those of the entity and cash receipts and payments for items in which the turnover is quick, the amounts are large, and the maturities are short, are presented net in the statement of cash flows.

3.29 Events after the reporting period

Events after the reporting period that provide additional information about the Company's position at the reporting date are reflected in the financial statements. Material events after the reporting period that are not adjusting events are disclosed by way of note.

3.30 Standards issued but not yet effective

A number of new standards and amendments to standards are effective for annual periods beginning on or after 1 July 2020 and earlier application is permitted. However, the Company has not early applied the following new standards in preparing these financial statements.

IFRS 17 Insurance contract

IFRS 17 was issued in May 2017 and applies to annual reporting periods beginning on or after 1 January 2021. IFRS 17 establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of the standard. The objective of IFRS 17 is to ensure that an entity provides relevant information that faithfully represents those contracts. Based on preliminary assessment this standard is not expected to have significant impact on the Company and the Company's financial statements.

		Amount in BDT	
		30-Sep-25	**30-Jun-25**
4.00	**Property, plant and equipment**		
	Opening Cost Value	18,929,943,786	17,021,842,572
	Addition during the period	4,768,825	1,916,758,771
	Disposal	-	(8,657,557)
	Adjustment	-	-
	Non-current asset held for sale	(330,000,000)	-
	Closing Cost Value	**18,604,712,611**	**18,929,943,786**
	Opening accumulated depreciation	3,405,886,889	3,004,231,684
	Charged during the period	117,615,885	410,248,336
	Disposal	-	(8,593,132)
	Adjustment	-	-
	Closing accumulated depreciation	**3,523,502,774**	**3,405,886,889**
	Net book value at 30 June, 2025	**15,081,209,837**	**15,524,056,897**
	Details in Annexure-A		
5.00	**Intangible assets**		
	Cost:		
	Opening balance (System and Software)	58,371,037	58,371,037
	Addition during the year	-	-
	Adjustment/Transfer	-	-
		58,371,037	**58,371,037**
	Accumulated amortization:		
	Opening balance (System and Software)	38,789,001	34,464,820
	Net charged during the year	1,081,045	4,324,181
	Adjustment	-	-
		39,870,046	**38,789,001**
	Carrying amounts	**18,500,991**	**19,582,036**
	The rate of amortization is 10%.		
6.00	**Capital work in progress**		
	Asset under construction	353,542,352	353,519,182
		353,542,352	**353,519,182**

Details break up & movement of Capital work in progress is as below:

Category of CWIP	Opening Balance (1st July, 2025)	Addition	Transfer to Asset	Closing Balance (30 September, 2025)	Closing Balance (30 June, 2025)
Cylinder	-	-	-	-	-
Heavy Equipment	176,778	23,170	-	199,948	176,778
Land & Land Development	323,228,426	-	-	323,228,426	323,228,426
Building & Civilwork	-	-	-	-	-
Machinery	16,007,906	-	-	16,007,906	16,007,906
Renovation	-	-	-	-	-
Equipment	-	-	-	-	-
Motor Vehicle	-	-	-	-	-
Furniture & Fixtures	-	-	-	-	-
Tools & Others	-	-	-	-	-
Civil Work	14,106,072	-	-	14,106,072	14,106,072
Total Balance	**353,519,182**	**23,170**	**-**	**353,542,352**	**353,519,182**

		Amount in BDT	
		30-Sep-25	**30-Jun-25**
7.00	**Investment in non-listed companies**		
	Equity investment in EPVL (142,000 Ordinary Shares of Tk. 269.38 each)	38,251,909	38,251,909
	Equity Investment in EPVCL (1,000,000 Ordinary Shares of Tk. 29.10 each)	29,100,906	29,100,906
	Advance against equity to EPV Chittagong Ltd.	330,820,014	330,820,014
		398,172,829	**398,172,829**

During financial year 2022-2023 EPGPLC transferred 1,112,000 shares to Sonargaon Leather & Rexin Cloth Industries Ltd. (SLRCIL) in consideration of the sum of Tk. 310,000,000.
As on 30 June 2022, the total value of investment including advance for equity stood at Tk. 1,809,900,667, which after the share offload (effective on 15th June 2023) stands at Tk. 38,251,909 (excluding advance for equity). The remaining investment in the form of advance against equity to Energypac Power Venture Limited (EPVL) an amount of TK. 147.2 cr is reclassified as a part of restatement under the head of "Other receivable" (Note 9). This was caused by the share offload to SLRCIL and a tri-party agreement has been made to get back such advance equity 147.2 cr from the acquiree.

		30-Sep-25	30-Jun-25
8.00	**Trade receivables**		
	Receivables (unsecured) - considered good		
	Local accounts receivable	2,578,466,543	2,588,619,993
	Receivable from EPC project	-	-
	Less: Doubtful debt	(1,499,496)	(1,499,496)
	Net Accounts Receivable	**2,576,967,047**	**2,587,120,497**

The management believes that the amounts are collectible in full, based on historic payment behavior and extensive analysis of customer credit risk including underlying customers' credit ratings if they are available. Hence no additional provision has been made for bad and doubtful receivables. The above receivables are hypothecated with various banks against loans and borrowings.

		30-Sep-25	30-Jun-25
9.00	**Other receivables**		
	Intercompany/related party current account (Note 9.01)	2,408,264,357	2,382,342,053
	Interest on FDR	363,959	363,959
		2,408,628,316	**2,382,706,013**
9.01	**Intercompany current account**		
	Energypac Power Venture Limited	504,723,645	490,022,956
	Sonargaon Leather & Rexin Industries Limited	1,552,598,600	1,552,598,600
	EPV Chittagong Limited	125,676,976	122,016,481
	Official Clothing Limited	47,926,635	46,530,714
	Chartered Life Insurance Company Limited	10,613,119	10,303,999
	Energypac Electronics Limited	6,671,809	6,477,485
	Energypac Fashion Limited	6,744,624	6,548,178
	Design Express Limited	5,522,288	5,361,445
	Energypac Infrastructure Development Limited	94,326,856	91,579,472
	Energypac Batteries Limited	130,803	126,993
	Energypac Engineering Limited	41,573,879	40,362,990
	Energypac Agro Limited	10,725,123	10,412,741
	Energypac Wires & Cables Limited	1,030,000	-
		2,408,264,357	**2,382,342,053**

	Amount in BDT	
	30-Sep-25	30-Jun-25

As EPGPLC have transferred the controlling portion and majority of its holding in Energypac Power Venture Limited (EPVL) to Sonargaon Leather & Rexin Cloth Industries (SLRCIL), SLRCIL have decided to take up the liability for the equity advance amount in EPVL, amounting to 147.2 Cr. There has also been a tri-party agreement among EPGPLC, EPVL & SLRCIL regarding the equity advance receivable from SLRCIL. The Equity advance in EPVL shares was formerly as equity advance (Note 7), this has been re-classified as "Other Receivables", in Note 9 and shown under "Sonargaon Leather & Rexin Industries Limited" in Note 9.01.

EPGPLC has charged interest @12% on outstanding balance of intercompany current account
The Company has undertaken the above transactions with its subsidiaries as well as some other related parties as temporary arrangement. All these balances are payable on demand. In accordance with Bangladesh Securities and Exchange Commission notification No. SEC/CMMRRCD/2006-159/Admin/02-10 dated 2 September 2006 management has taken various compliance steps on this matter.

To comply with Bangladesh Securities and Exchange Commission notification No. SEC/CMMRRCD/2006-159/Admin/02-10 dated 2 September 2006 the Company will obtain necessary approval in the Board/AGM and wherever possible will also minimize use of inter company balances.

10.00 Inventories

	30-Sep-25	30-Jun-25
Raw material	114,779,125	82,168,421
Semi finished goods	17,361,471	17,234,839
Finished goods	113,004,940	97,774,398
Stock of spare parts & consumables	299,691,197	304,014,624
Stock in transit and contract assets	100,521,134	102,046,951
	645,357,867	**603,239,234**
Less: Provision for Inventory	**(135,790,999)**	**(135,790,999)**
	509,566,868	**467,448,235**

The above inventories are hypothecated with various banks against loans and borrowings
i) Details breakup of raw materials and work-in-process could not be given as it is quite difficult to quantify each items in a separate and distinct category due to large variety of inventory. Information in summarized form may not be useful for the user. Details movement are provided in note 44.02.

11.00 Advances, deposits and prepayment

	30-Sep-25	30-Jun-25
Advances		
Advance against projects	177,846,653	177,846,653
Advance against purchase	343,912,135	488,184,096
Advance to employees	12,005,358	12,725,363
Advance income tax (Note 11.01)	700,100,642	683,130,999
	1,233,864,788	**1,361,887,110**
Deposits		
Earnest money	17,265,595	17,590,595
LC margin	33,008,723	4,670,291
Security deposit	11,472,132	11,472,132
Security Deposit for Container of L/C	2,602,308	2,602,308
VAT Current Account	85,390,425	43,454,819
	149,739,183	**79,790,145**
Prepayment		
Prepaid Office Rent	10,454,855	10,454,855
	10,454,855	**10,454,855**
	1,394,058,826	**1,452,132,111**

	Amount in BDT	
	30-Sep-25	**30-Jun-25**

Advance against Projects are various advances given to contractors which will be subsequently transferred to the respective heads upon completion of work.

Advance against purchase includes payment of customs duties and taxes during the course of importation on the basis of provisional assessment which are transferred to inventories when related goods are received.

11.01 Advance income tax

Balance at 1 July	683,130,999	628,527,371
Add: Paid during the year	16,969,643	54,603,627
Less: Adjustment during the year	-	-
Balance at 30 September 2025	**700,100,642**	**683,130,999**

Advance Income Tax represents payment of taxes in relation to assessment years where final income tax assessments are pending at various stages of appeal. Upon completion of assessment and settlement of final demand the relevant amounts of advance tax and corresponding income tax provision are offset, with any differential amount charged/ credited to profit and loss account, during the year of settlement.

12.00 Investment in shares of listed companies

Investment in shares of listed companies	139,782,424	121,098,306
Balance at 30 September 2025	**139,782,424**	**121,098,306**

EPGPLC holds investment in CLICL of 2,250,000 shares (Tk 10 each) for the purpose of holding the investment and not for trading shares on the stock market. Previously this investment of Tk. 22,500,000 was considered under "Investment in non-listed companies", however this value has been re-classified as "Investment in listed companies" due the public listing of CLICL in FY 2022-2023.

As per IFRS 9, the value of investment in CLICL is recorded at fair market value as on 30 June 2025 and the associated profit/loss which arose, as a result, have been recorded under the "Other Comprehensive Income" through the Profit & Loss account.

Furthermore, it has been decided by Management to hold the Investment in near future and not use for trading purposes.

13.00 Cash and cash equivalents

Cash in hand	6,744,289	5,892,764
Fixed deposit receipt	5,795,019	5,795,019
Cash at Bank	55,897,996	55,531,672
	68,437,304	**67,219,454**

		Amount in BDT	
		30-Sep-25	**30-Jun-25**
13.01	**Cash at Bank**		
	Al-Arafah Islami Bank Ltd.	100,498	100,498
	Bangladesh Commerce Bank Ltd.	54,375	50,211
	Bank Asia Ltd.	6,358,962	7,450,125
	BRAC Bank Ltd.	4,597,714	3,210,048
	City Bank Ltd.	164,747	(412,986)
	Dhaka Bank Ltd.	961,238	5,587,864
	Dutch Bangla Bank Ltd.	318,675	1,153,249
	Eastern Bank Ltd.	7,808,528	4,414,356
	HSBC Bank Bangladesh	3,065	3,698
	IFIC Bank Ltd.	31,913	31,246
	Islami Bank Bangladesh Ltd.	6,400,893	4,990,141
	Jamuna Bank Ltd.	5,258,820	258,819
	Meghna Bank Ltd.	259,139	259,139
	Mercantile Bank Ltd.	98,614	98,613
	National Bank Ltd.	1,010,651	1,010,651
	National Credit and Commerce Bank Ltd.	106,371	105,937
	NRBC Bank Ltd.	11,969,729	10,886,602
	Prime Bank Ltd.	222,505	5,572,604
	Pubali Bank Ltd.	1,270,542	945,919
	Shimanto Bank Ltd.	3,260	3,260
	Sonali Bank Ltd.	1,552,836	11,375,499
	Standard Chartered Bank Ltd.	2,086,170	1,516,197
	Trust Bank Ltd.	29,930	29,930
	United Commercial Bank Ltd.	5,041,225	2,089,281
	Woori Bank Ltd.	187,597	(5,199,229)
		55,897,996	**55,531,672**

13.02	**Cash and cash equivalents in the statement of financial position**	Note 13	68,437,304	67,219,454
	Bank overdrafts used for cash management purposes	Note 20	(626,524,433)	(613,022,579)
	Cash and cash equivalents in the statement of cash flows		**(558,087,129)**	**(545,803,124)**

14.00 Non-Current Assets held for sale

	30-Sep-25	30-Jun-25
Opening balance	12,749,759	81,249,110
Add: Reclassified from PPE	330,000,000	
Less: Disposal	-	(68,499,351)
Balance at 30 September 2025	**342,749,759**	**12,749,759**

The Board of Directors of EPGPLC, in its Extraordinary General Meeting (EGM) held on June 14, 2023, via a virtual platform, approved the sale of 322 decimals of land situated at Beldi Mouza, Rupganj, Narayanganj, with a carrying value of Tk. 81,249,110. In accordance with the decision, the land was classified as "Asset Held for Sale" and measured at fair value less costs to sell, with no impairment losses recognized as of the reporting date.

In line with the management's commitment to complete the sale within one year, 274.68 decimals of the said land were sold during FY: 24-25 through a transfer of power of attorney, generating proceeds of Tk. 106,300,000.

The Board of Directors of EPGPLC, in its 103rd Board of Meeting held on November 22, 2025, also decided to sale of 16.50 decimal of land situated at 430, Energy Point, Tejgaon New I/A, Dhaka) with a carrying value of Tk. 330,000,000

The Management is committed to sell the Land within one year and there has been an active programme to locate a buyer, which qualifies according to Para 8 of IFRS 5: Non-current asset held for sale.

	Amount in BDT	
	30-Sep-25	**30-Jun-25**
15.00 Share capital		
Authorized:		
500,000,000 ordinary shares of Tk 10 each	**5,000,000,000**	**5,000,000,000**
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	402,935,660
	1,901,632,160	**1,901,632,160**

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

Name of the shareholders	% of Share	30-Sep-25		30-Jun-25	
		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	60,549,830	6,054,983	60,549,830
Mr. Enamul Haque Chowdhury	3.18%	6,054,983	60,549,830	6,054,983	60,549,830
Mr. Humayun Rashid	3.18%	6,054,983	60,549,830	6,054,983	60,549,830
Mr. Md. Nurul Aktar	3.18%	6,054,983	60,549,830	6,054,983	60,549,830
Mr. Rezwanul Kabir	3.18%	6,054,983	60,549,830	6,054,983	60,549,830
	54.13%	**102,934,705**	**1,029,347,050**	**102,934,705**	**1,029,347,050**
Other Than Sponsor/Directors:					
ICB Unit Fund	3.81%	7,245,000	72,450,000	7,245,000	72,450,000
ICB	1.60%	3,045,000	30,450,000	3,045,000	30,450,000
Bangladesh Fund	1.49%	2,835,000	28,350,000	2,835,000	28,350,000
ICB Capital Management Ltd.	0.63%	1,207,500	12,075,000	1,207,500	12,075,000
ICB AMCL Unit Fund	0.38%	724,500	7,245,000	724,500	7,245,000
ICB AMCL Sonali Bank	0.25%	472,500	4,725,000	472,500	4,725,000
ICB Asset Management Co. Ltd.	0.25%	472,500	4,725,000	472,500	4,725,000
ICB Securities Trading Co. Ltd	0.26%	488,500	4,885,000	488,500	4,885,000
IFIL Islamic Mutual Fund-1	0.13%	241,500	2,415,000	241,500	2,415,000
Mrs. Rifat Farzana	3.18%	6,054,981	60,549,810	6,054,981	60,549,810
Dr. Meerjady Sabrina Flora	2.83%	5,382,836	53,828,360	5,382,836	53,828,360
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
Bank Asia Limited	0.63%	1,192,800	11,928,000	1,192,800	11,928,000
Other Shareholders	29.18%	55,480,294	554,802,940	55,480,294	554,802,940
	45.87%	**87,228,511**	**872,285,110**	**87,228,511**	**872,285,110**

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16.00 Share premium		
Balance at 1 July	1,989,811,384	1,989,811,384
Addition during the year	-	-
Balance at 30 September 2025	**1,989,811,384**	**1,989,811,384**

The Energypac Power Generation PLC. had issued 27,400,000 ordinary share to the new shareholders @ Tk. 44 each including a premium of Tk. 34 per share in the year 2013-14. Subsequently as part of the IPO process total premium of TK. 1,097,064,340/- has been collected against issuance of 40,293,566 shares. Share issue related cost of TK. 38,852,956/- has been adjusted with share premium amount.

		Amount in BDT	
		30-Sep-25	**30-Jun-25**
17.00	**Revaluation surplus**		
	Balance at 1 July	2,224,262,256	2,263,887,124
	Transfer to retained earnings	-	(39,624,868)
	Addition/(Adjustment) during the year	-	-
		2,224,262,256	**2,224,262,256**
	Adjustment during the year for deferred tax	-	-
	Balance at 30 September 2025	**2,224,262,256**	**2,224,262,256**

This represents the difference between book value and revalued value of land as on 30 June 2021. 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, 30 June 2017 and 30 June 2021. 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.

		30-Sep-25	30-Jun-25
18.00	**Term loan**		
	Term Loan-Non-Current Portion	10,838,430,490	10,579,726,153
	Term Loan-Current Portion	2,433,699,681	2,338,166,934
		13,272,130,171	**12,917,893,087**
18.01	**Term Loan-Non-Current Portion**		
	Uttara Finance & Investments Ltd.	354,395,418	357,430,751
	United Commercial Bank Ltd.	453,813,274	437,169,684
	Eastern Bank Ltd.	1,436,145,396	1,387,900,500
	Jamuna Bank Ltd.	779,807,471	754,764,916
	United Finance Ltd.	130,383,607	115,081,696
	Dhaka Bank Ltd.	818,347,440	742,106,737
	Bank Asia Ltd.	2,522,794,798	2,507,488,115
	Mercantile Bank Ltd.	2,067,243,603	2,039,070,918
	Trust Bank Ltd.	1,079,811,977	1,054,403,489
	Brac Bank Ltd.	193,867,227	203,680,308
	Shimanto Bank Ltd.	253,313,430	245,530,733
	NRBC Bank Ltd.	339,841,020	325,868,809
	HSBC Bank Ltd.	408,665,829	409,229,496
		10,838,430,490	**10,579,726,153**
18.02	**Term Loan-Current Portion**		
	Uttara Finance & Investments Ltd.	74,799,449	72,152,201
	United Commercial Bank Ltd.	85,667,553	83,277,073
	Eastern Bank Ltd.	234,222,661	227,633,086
	Jamuna Bank Ltd.	229,559,784	221,435,367
	United Finance Ltd.	27,750,430	26,636,497
	Dhaka Bank Ltd.	146,559,380	144,840,051
	Bank Asia Ltd.	381,508,303	368,871,166
	Mercantile Bank Ltd.	673,908,000	673,908,000
	Trust Bank Ltd.	223,729,431	209,797,768
	Brac Bank Ltd.	69,937,346	60,112,026
	Shimanto Bank Ltd.	55,545,021	53,579,212
	NRBC Bank Ltd.	101,127,628	98,885,965
	HSBC Bank Ltd.	129,384,695	97,038,522
		2,433,699,681	**2,338,166,934**

Information relating to the facilities provided by individual bank containing limit of the loans, purpose of the loans, major covenants and lien & mortgage info is disclosed in Annexure C.

		Amount in BDT	
		30-Sep-25	**30-Jun-25**
19.00	**Security deposits from customers & dealers**		
	Security deposits from customers & dealers	1,627,093,284	1,627,422,984
	Balance at 30 September 2025	**1,627,093,284**	**1,627,422,984**

The above amount of security deposits mainly represents advances received from dealers and customers against supply of cylinders by the Company. Upon return of the cylinders in usual condition by the dealers/customers the Company would return the amount. As the expectation is such return would not take place in foreseeable future the balance is shown in non-current liability.

		30-Sep-25	30-Jun-25
20.00	**Bank overdraft**		
	Dhaka Bank Ltd.	133,797,867	128,526,152
	Jamuna Bank Ltd.	126,787,614	127,069,975
	Mercantile Bank Ltd.	109,139,903	109,139,903
	NRBC Bank Ltd.	56,720,973	54,426,010
	Trust Bank Ltd.	200,078,076	193,860,538
		626,524,433	**613,022,579**
21.00	**Trade payables**		
	Payable for local purchase	368,829,551	324,201,123
		368,829,551	**324,201,123**
22.00	**Other payables**		
	Sales commission	5,783,485	5,751,151
	Accrued & provisional expenses	202,127,814	189,807,258
	Tax at source payable	11,263,034	8,365,371
	VAT payable	3,824,495	3,219,756
	Provision for income tax (Note 22.02)	147,760,292	140,976,472
	Provision for WPPF*	165,842,380	165,842,380
	Provision for gratuity (Note 22.03)	117,266,650	117,266,650
	Advance from customers	47,702,618	47,524,135
	Interest payable	312,931,246	291,380,742
		1,014,502,014	**970,133,915**

* The Company formed a trust required by the Bangladesh labour Act 2006 (amended in 2013) for management and distribution of WPPF.

		30-Sep-25	30-Jun-25
22.01	**Dividend payable**		
	Unclaimed cash dividend for the year 2020-2021	19,429,613	19,429,613
	Unclaimed cash dividend for the year 2021-2022	23,490,604	23,490,604
	Unclaimed cash dividend for the year 2022-2023	5,759,125	5,759,125
	Balance at 30 September 2025	**48,679,342**	**48,679,342**

	Amount in BDT	
	30-Sep-25	**30-Jun-25**
22.02 Provision for income tax		
Balance at 1 July	140,976,472	136,992,787
Add: Provision during the year	6,783,820	20,800,828
Less: Over-provision in prior year (FY: 23-24)	-	(16,817,142)
Less: Adjustment for completed assessment	-	-
Balance at 30 September 2025	**147,760,293**	**140,976,472**

The above balance represents provision for income tax in relation to years for which final assessments are pending. Corresponding income tax payments against those pending assessment years are shown in note 11.01. Management regularly assess the status of pending tax matters and based on advice of its external tax consultant satisfy that the above provision is adequate to cover all pending tax demands once all the appeal process are completed and final demands are settled. Refer below for the status of various tax assessments.

Income Year	Assessment Year	Status
2022-2023	2023-2024	Income tax return and the assessment is under process
2023-2024	2024-2025	Income tax return and the assessment is under process

	30-Sep-25	30-Jun-25
22.03 Provision for gratuity		
Balance at 1 July	117,266,650	84,079,696
Add: Provision during the year	-	33,186,954
Less: Adjustment/settlement during the year	-	-
Balance at 30 September 2025	**117,266,650**	**117,266,650**

The Company operates a gratuity scheme for its eligible employees which is a defined benefit plan. Although no actuarial assessment has been done but the management consider that the existing provision reflects reasonable representation of actual liability.

	30-Sep-25	30-Jun-25
23.00 Short term bank loan		
Revolving Loan	107,532,016	115,749,574
Acceptance Liability	97,200,422	99,504,312
Loan against Trust Receipt (LTR)	278,643,846	252,002,781
Balance at 30 September 2025	**483,376,284**	**467,256,667**

Information relating to the facilities provided by individual bank containing limit of the loans, purpose of the loans , major covenants and lien & mortgage info is disclosed in Annexure C.

		Amount in BDT	
		July-25 to September-25	July-24 to September-24
24.00	**Revenues**		
	Revenue from Liquefied Petroleum Gas (LPG)	455,855,461	518,456,787
	Revenue from Building Material Division (BMD)	38,069,896	163,354,104
	Reveneu from Motor Vehicle Division (MVD)	11,724,098	67,710,539
	Revenue from Power & Energy Devision (PED)	100,068,164	181,731,505
		605,717,618	**931,252,935**
25.00	**Cost of Revenues**		
	Liquefied Natural Gas (LPG)	455,632,964	443,707,815
	Building Material Division (BMD)	26,017,451	91,141,629
	Motor Vehicle Division (MVD)	12,694,797	36,253,153
	Power & Energy Division (PED)	58,296,547	98,938,075
		552,641,759	**670,040,672**
26.00	**Administrative expenses**		
	Personnel expenses	73,620,755	74,104,553
	Conveyance	704,256	1,332,545
	Entertainment	604,655	694,492
	Mobile expense	1,099,971	1,306,835
	Utilities expense	5,117,137	5,048,224
	Printing and stationery	109,565	189,804
	Repair and maintenance	595,477	522,771
	Office expense	4,574,041	4,995,153
	Rent expense	1,600,278	1,048,478
	Car expense	3,517,844	4,648,238
	Audit and professional fees	35,532	30,600
	Renewal and registration fees	442,538	641,318
	Insurance expense	-	-
	Tour and travel expense	492,254	1,073,307
	Fees and others	560	3,640
	Bad debt	11,612,738	3,330,687
	Consultancy and tech. fees	1,198,500	1,872,000
	Legal fees	250,200	738,000
	Depreciation expenses	5,414,965	4,691,441
	Amortization Expenses	1,081,045	1,081,045
	Damaged Goods	-	-
	IT related services and research expenses	95,972	1,418,438
		112,168,283	**108,771,569**

IFRS 16, Paragraph 5 introduces the two optional exemptions, one for short-term leases (with a lease term of 12 months or less) and another for leases where the underlying asset is of low value. The total lease expense for the period relating to low-value asset leases amounts to approximately BDT 1.6 million (16 lakhs).

27.00	**Distribution expenses**		
	Sales commission	4,662,354	3,789,159
	Advertisement expense	25,000	112,998
	Promotional expense	113,648	489,119
	Delivery expense	17,553,143	2,108,997
	Documentation expenses	-	4,500
	Warranty Expenses	822,857	776,952
	Sales support expense	47,000	51,300
	Stock Maintenance Expenses	(6,150)	692,219
	Labor bill	-	8,800
	Depreciation	65,532,338	51,942,565
		88,750,190	**59,976,610**

Energypac Power Generation PLC
Notes to the Financial Statements
As at and for the year ended 30 September 2025

		Amount in BDT	
		July-25 to September-25	July-24 to September-24
28.00	**Finance income**		
	See accounting policies in notes 3.16		
	Interest on FDR	-	-
	Interest on SND	-	-
		-	**-**
29.00	**Finance costs**		
	See accounting policies in notes 3.16		
	Other interest income	(24,922,304)	-
	Bank interest expense	464,690,935	441,133,999
		439,768,631	**441,133,999**
	Service charge received from customers on account of hire sales is netted off with bank interest.	-	
30.00	**Non-operating income**		
	Rent Income	7,014,975	7,665,068
	Wastage and scrap sales	365,720	426,650
	DMV registration and insurance	-	74,405
	Delay Interest Income	879,251	1,183,382
	Delay interest exp on WPPF	-	-
	Seized Fine Income	(10,280)	118,213
	Name transfer income	672,300	334,000
	VTS income	74,832	125,316
	Foreign exchange gain/(loss)	-	(5,568,044)
	Gain/(loss) on investment in shares & asset	-	-
		8,996,798	**4,358,990**
31.00	**Provision for WPPF**		
	Profit before charging WPPF	(578,614,447)	(344,310,926)
	Provision @5%	**-**	**-**
32.00	**Income tax**		
	See accounting policies in Note 3.18		
	Current tax (Note 32.01)	6,783,820	6,459,316
	Deferred tax (income)/expense (Note 32.02)	623,373	948,770
	Income tax	**7,407,193**	**7,408,086**
32.01	**Calculation of income from business:**		
	Calculation of income from business:		
	Profit before tax	(578,614,447)	(344,310,926)
	Less: Non-operating Income to be considered later on	(8,996,798)	(4,358,990)
	Less: Finance income	(24,922,304)	-
	Income from Business (i)	**(612,533,548)**	**(348,669,916)**
	Add: Item to be considered seperately (ii)	**118,220,540**	**99,766,447**
	Accounting Depreciation	117,615,885	99,071,955
	Entertainment	604,655	694,492
	Add: Inadmissible expenses (iii)	**-**	**-**
	Donation and misc	-	-
	Provision for Gratuity & WPPF	-	-
	Less: Admissible Expenses (iv)	**(506,575,369)**	**(10,142,750)**
	Tax depreciation as per third Schedule of ITA 2023	(505,970,714)	-
	Entertainment as per rule 65	(604,655)	(4,574,706)
	Add/(Less): Forex gain/(loss)	-	(5,568,044)
	Total Income from Operation/ Business [A(i+ii+iii-iv)]	**(1,000,888,377)**	**(259,046,219)**
	Add: Total income from other sources considered u/s 33 [B]	**33,919,102**	**4,358,990**
	Finance income	24,922,304	-
	Other non operative income excluding capital gain on sale of land	8,996,798	4,358,990

			Amount in BDT	
			July-25 to September-25	July-24 to September-24
Income from Capital Gain			-	-
Total taxable income for the year			(966,969,275)	(254,687,229)
Minimum tax as per section 163 of ITA 2023	**Income Tk**	**Tax rate**	**Applicable Rate**	**Applicable Rate**
Based on gross revenue	639,636,720	0.6%	3,837,820	5,613,672
or Business revenue @ 0.6%	605,717,618	0.6%	3,634,306	5,587,518
Income from business (A)			**3,837,820**	**5,587,518**
Income from other sources (B)	33,919,102	20.0%	**6,783,820**	**871,798**
Whichever is higher of (A) & (B)			**6,783,820**	**6,459,316**
Capital gain on land sale	-	4.0%	-	-
Current tax chargeable to profit or loss			**6,783,820**	**6,459,316**

For the income year 2025-2026 (corresponding to the assessment year 2026-2027), the income tax rate applicable for a company is 20%

As per the Finance Act 2020, for all such company which are not publicly traded, if they transfer at least 20% of its paid-up capital through IPO, then that company shall receive 10% rebate on the applicable tax rate for that particular year related to the transfer. Although the year is not defined but as the Finance Act is applicable for tax assessment year the same has been used to determine the year of transfer.

		WDV as per Tax	WDV as per Accounts	Taxable/ (Deductible) temporary difference
32.02	**Deferred tax assets /(liabilities) as on 30 September, 2025**			
	Carrying value of Property, Plant & Equipment (PPE)	8,261,465,316	9,036,461,600	774,996,284
	Taxable/(Deductable) Temporary difference except loss from Share	**8,261,465,316**	**9,036,461,600**	**774,996,284**
	Capital Loss on Share sale	-	-	-
	Total Temporary difference for the Year	**8,261,465,316**	**9,036,461,600**	**774,996,284**
	Applicable tax rate except Capital loss on Share			20.00%
	Deferred tax assets/(liabilities) as on 30 September 2025			**(154,999,257)**
	Deferred tax assets/(liabilities) as on 30 June 2025			**(154,375,884)**
	Deferred tax income/(expense)			**(623,373)**

Management has not considered provisions for gratuity, WPPF and warranty for deferred Tax as all of these expenses are accepted by DCT on regular basis.

32.03	**Deferred tax income/(expense) on OCI items**		
	Investment Cost	22,568,045	22,568,045
	Fair Value	139,782,424	90,953,544
	Value Increase	**117,214,379**	**68,385,499**
	Applicable tax rate	15%	15%
	Closing Deferred tax liability	**17,582,157**	**10,257,825**
	Opening Deferred tax liability	14,779,539	12,281,190
	Deferred tax income/(expense) for the year	**(2,802,618)**	**2,023,365**
32.04	**Total Deferred tax asset/(liability) for FY 2025-2026**	**(172,581,414)**	**(169,155,423)**

	WDV as per Tax	WDV as per Accounts	Taxable/ (Deductible) temporary difference
Deferred tax assets /(liabilities) as on 30 September, 2024			
Carrying value of Property, Plant & Equipment (PPE)	7,098,642,288	7,825,377,545	726,735,257
Taxable/(Deductable) Temporary difference except loss from Share	**7,098,642,288**	**7,825,377,545**	**726,735,257**
Capital Loss on Share sale	-	-	-
Total Temporary difference for the Year	**7,098,642,288**	**7,825,377,545**	**726,735,257**
Applicable tax rate except Capital loss on Share			20.00%

	Amount in BDT	
	July-25 to September-25	**July-24 to September-24**
Deferred tax assets/(liabilities) as on 30 September 2024		**(145,347,052)**
Deferred tax assets/(liabilities) as on 30 June 2024		**(144,398,282)**
Deferred tax income/(expense)		**(948,770)**

Management has not considered provisions for gratuity,WPPF and warranty for deferred Tax as all of these expenses are accepted by DCT on regular basis.

33.00 Other Comprehensive Income

Gain/(loss) on share of listed company	18,684,118	(13,533,396)
Deferred tax income/(expense) (Note: 32.03)	(2,802,618)	2,023,365
	15,881,500	**(11,510,031)**

34.00 Earnings per share (EPS)

See accounting policies in notes 3.20

Basic earnings per share (EPS)	**July-25 to September-25**	**July-24 to September-24**
Earnings attributable to the ordinary shareholders (net profit after tax)	(586,021,640)	(351,719,012)
Weighted average number of ordinary shares outstanding during the year (Note 34.01)	190,163,216	190,163,216
	(3.08)	**(1.85)**

** The reason for the decrease in EPS is due to a slowdown of sales in comparison to operational gearing at the same level.*

34.01 Weighted average number of ordinary shares only for EPS calculation

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.

Outstanding shares as at 1 July of the year	190,163,216	190,163,216
Effect of issue ordinary shares on 18 January 2021	-	-
Effect of Bonus Shares issued	-	-
	190,163,216	**190,163,216**

34.02 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 year.

35.00 Net asset value per share (NAV per share)

	30-Sep-25	**30-Jun-25**
Total equity (Net asset)	5,677,900,060	6,248,040,199
Total equity (Net asset) after deducting SMD	5,677,900,060	6,248,040,199
Total number of shares outstanding	190,163,216	190,163,216
Net asset value per share	**29.86**	**32.86**

35.01 Net asset value per share without revaluation (NAV per share without revaluation)

	30-Sep-25	**30-Jun-25**
Total equity (Net asset)	5,677,900,060	6,248,040,199
Revaluation reserve	2,224,262,256	2,224,262,256
Total equity (Net asset) after deducting SMD & revaluation reserve	3,453,637,803	4,023,777,943
Total number of shares outstanding	190,163,216	190,163,216
Net asset value per share	**18.16**	**21.16**

36.00 Net operating cash flows per share (NOCFPS)

	July-25 to September-25	**July-24 to September-24**
Net operating cash flows	90,644,842	41,749,693
Total number of shares outstanding	190,163,216	190,163,216
Net operating cash flows per share (NOCFPS)	**0.48**	**0.22**

*Net Operating Cash Flows Per Share (NOCFPS) has decreased due to poor monitoring of receivables & failure to negotiate longer credit terms with creditors.

	Amount in BDT	
	July-25 to September-25	July-24 to September-24

37.00 Disclosure of cash flows under direct method

	July-25 to September-25	July-24 to September-24
Profit before tax	(578,614,447)	(344,310,926)
Add/(Less): Non Cash Item & Non-operating activities Item		
Depreciation & Amortisation	118,696,931	100,153,000
Loss on Investment	-	-
Finance cost	439,768,631	441,133,999
Foreign exchange (gain)/loss	-	5,568,044
Finance income	-	-
(Increse)/Decrease in current assets		
Accounts Receivable	10,153,450	(9,231,659)
Other receivable	(329,700)	1,179,600
Inventory	(42,118,633)	(89,549,355)
Advance, deposit & prepayments	75,042,928	1,704,783
Increase/(Decrease) in current liabilities		
Trade payable	44,628,429	43,498,045
Other payable	37,405,795	28,864,426
Advance from customers	178,483	(114,701,905)
Income tax paid	(14,167,026)	(22,558,359)
Net cash from/(used in) operating activities	**90,644,842**	**41,749,693**
Net cash from/(used in) operating activities under direct method	90,644,842	41,749,693
Unreconciled difference	-	-

38.00 Operating segment report

Energypac Power Generation PLC comprises the following four main business segments. As per IFRS 8, An operating segment is a component of an entity has the following main characteristics (Para 3):

(a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the sam entity),
(b) whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance, and
(c) for which discrete financial information is available.

IFRS 8, Para 13 also mentions the Quantitative thresholds that defines an operating segment:
(a) Its reported revenue, including both sales to external customers and intersegment sales or transfers, is 10% or more of the combined revenue, internal and external, of all operating segments.
(b) The absolute amount of its reported profit or loss is 10 percent or more of the greater, in absolute amount, of (i) the combined reported profit of all operating segments that did not report a loss and (ii) the combined reported loss of all operating segments that reported a loss.
(c) Its assets are 10 per cent or more of the combined assets of all operating segments.

EPGPLC identifies four main business segments based upon their nature of products and services, which complies with the key criterion mentioned in IFRS 8. Reported revenues does not include revenues from transactions with other operating segments.
General information (as per IFRS 8, Para 22) regarding Operating segments are mentioned below:

Division of LPG

LPG bottling plant is the plant where LPG is filled into bottles (cylinders) for storage and distribution among various LPG distributors. Primary Operations in a Bottling plant are main line activities, directly associated with filling of LPG cylinders. LPG revenue reported below also included revenue from CNG station (Malibagh Polwel G-Gas fuel station). CNG station revenue for the period ended 30 September, 2025 amounted to BDT 49,297,608 and in prior period amounted to BDT 43,364,941.

Division of Motor Vehicles (MVD)

Principal activities of Motor Vehicles Division (MVD) segment are importing and marketing JAC automobiles, construction machinery and materials, spare parts and service in Bangladesh.

Power & Energy (PED)

Principal activities of Power Generation Division (PGD) segment are to supply base load and standby gas, diesel generators and provide rent, turnkey solutions, operation and maintenance of power plant, spare parts, installation and service in Bangladesh and overseas.

Division of BMD

Principal activities of Building Material Division (BMD) segment are construct pre-engineered building & steelpac light building.

Energypac Power Generation PLC
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38.01 Operating profit represents our measure of segment profit or loss as it is the primary measure used for the purpose of making decisions about allocating resources and assessing performance of segments. Segment wise Profit/Loss is given below:

Amount in BDT

July-25 to September-25	Business Segments					Entity total
	LPG	MVD	PED	BMD	EPC	
Revenue - external customers	455,855,461	11,724,098	100,068,164	38,069,896	-	605,717,618
Revenue - inter segment	-	-	-	-	-	-
Total segment revenue	**455,855,461**	**11,724,098**	**100,068,164**	**38,069,896**	**-**	**605,717,618**
						-
Cost of revenues- external customer	(455,632,964)	(12,694,797)	(58,296,547)	(26,017,451)	-	(552,641,759)
Total segment cost of revenues	**(455,632,964)**	**(12,694,797)**	**(58,296,547)**	**(26,017,451)**	**-**	**(552,641,759)**
						-
Gross profit	**222,497**	**(970,699)**	**41,771,617**	**12,052,444**	**-**	**53,075,859**
Administrative expenses	(13,754,082)	(12,231,905)	(23,020,884)	(7,094,769)	-	(56,101,640)
Distribution expenses	(44,421,871)	(11,851,280)	(1,884,006)	(547,890)	-	(58,705,047)
Unallocated:						
Administrative expenses	-	-	-	-	-	(56,066,643)
Distribution expenses	-	-	-	-	-	(30,045,143)
Finance income	-	-	-	-	-	-
Finance exp	-	-	-	-	-	(439,768,631)
Non-operating income	-	-	-	-	-	8,996,798
Provision for WPPF	-	-	-	-	-	-
Segment profit before tax	**(57,953,456)**	**(25,053,884)**	**16,866,727**	**4,409,785**	**-**	**(578,614,447)**
Income tax						(7,407,193)
Profit for the period						**(586,021,640)**

Energypac Power Generation PLC
Notes to the Financial Statements
As at and for the year ended 30 September 2025

July-24 to September-24	Business Segments					Entity total
	LPG	MVD	PED	BMD	EPC	
Revenue - external customers	518,456,787	67,710,539	181,731,505	163,354,104	-	931,252,935
Total segment revenue	**518,456,787**	**67,710,539**	**181,731,505**	**163,354,104**	**-**	**931,252,935**
						-
Cost of revenues- external customer	(443,707,815)	(36,253,153)	(98,938,075)	(91,141,629)	-	(670,040,672)
Total segment cost of revenues	**(443,707,815)**	**(36,253,153)**	**(98,938,075)**	**(91,141,629)**	**-**	**(670,040,672)**
						-
Gross profit	**74,748,972**	**31,457,386**	**82,793,430**	**72,212,475**	**-**	**261,212,263**
Distribution expenses	(14,672,256)	(19,093,648)	(21,197,779)	(4,958,131)	-	(59,921,815)
Administrative expenses	(16,972,817)	(3,913,331)	(3,378,549)	(994,246)	-	(25,258,942)
Unallocated:						
Administrative expenses	-	-	-	-	-	(48,849,755)
Distribution expenses	-	-	-	-	-	(34,717,668)
Finance income	-	-	-	-	-	-
Finance exp	-	-	-	-	-	(441,133,999)
Non-operating income	-	-	-	-	-	4,358,990
Provision for WPPF	-	-	-	-	-	-
Segment profit before tax	**43,103,899**	**8,450,407**	**58,217,102**	**66,260,098**	**-**	**(344,310,926)**
Income tax						(7,408,086)
Profit for the period						**(351,719,012)**

39.00 Related party transactions

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

As at and for the year ended 30 September 2025						
Name of party	Nature of relationship	Nature of transactions	Amount in (BDT)			
			Opening Balance	Addition	Adjustment	Closing Balance
Energypac Power Venture Limited	Common Directorship	Investment	38,251,909	-	-	38,251,909
		Trade Receivable	15,757,468	-	-	15,757,468
		Loan Receivable	490,022,956	14,700,689	-	504,723,645
Energypac Batteries Limited	Common Directorship	Loan Receivable	126,993	3,810	-	130,803
		Trade Receivable	117,250	-	-	117,250
EPV Chittagong Ltd.	Common Directorship	Investment	29,100,906	-	-	29,100,906
		Trade Receivable	205,407,955	-	-	205,407,955
		Loan Payable	(65,078,694)	-	-	(65,078,694)
		Advance for share money	330,820,014	-	-	330,820,014
		Loan Receivable	187,095,175	3,660,494	-	190,755,670
Energypac Electronics Ltd	Common Directorship	Loan Receivable	6,477,484	194,325	-	6,671,809
		Trade Receivable	49,047,225	-	-	49,047,225
Energypac Agro Ltd	Common Directorship	Trade Payable	(2,215,214)	-	-	(2,215,214)
		Loan Payable	(1,161,489)	-	-	(1,161,489)
		Trade Receivable	5,000	-	-	5,000
		Loan Receivable	11,574,230	312,382	-	11,886,612
Energypac Fashion Ltd	Common Directorship	Trade Payable	(316,290)	-	-	(316,290)
		Trade Receivable	8,550,174	-	-	8,550,174
		Loan Receivable	6,548,178	196,445	-	6,744,624
Energypac Infrastructure Development Ltd	Common Directorship	Trade Payable	(5,161,018)	-	-	(5,161,018)
		Trade Receivable	475,765	-	-	475,765
		Loan Receivable	91,579,472	2,747,384	-	94,326,856

39.00 Related party transactions

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

Energypac Engineering Ltd	Common Directorship	Trade Payable	(23,171,230)	-	-	(23,171,230)
		Loan Payable	(51,900,000)	-	-	(51,900,000)
		Trade Receivable	113,709,206	-	-	113,709,206
		Loan Receivable	92,262,990	1,210,890	-	93,473,880
		Share Capital	(726,598,000)	-	-	(726,598,000)
Energypac Wires & Cables Ltd.	Common Directorship	Trade Receivable	63,562,994	-	-	63,562,994
		Loan Receivable	-	1,030,000	-	1,030,000
Official Clothing Limited	Common Directorship	Loan Receivable	46,530,714	1,395,921	-	47,926,635
		Trade Receivable	620,564	-	-	620,564
Sonargaon Leather and Rexin Cloth Industries Ltd.	Common Directorship	Receivable against share disposal of EPVL	1,552,598,600	-	-	1,552,598,600
Design Express Limited	Common Directorship	Loan Receivable	5,361,445	160,843	-	5,522,288
		Trade Receivable	7,740,829	-	-	7,740,829
Chartered Life Insurance Company Ltd.	Common Directorship	Investment	22,500,000	-	-	22,500,000
		Trade Payable	(177,094)	-	-	(177,094)
		Loan Receivable	10,303,999	309,120	-	10,613,119
TOTAL			**2,510,370,466**	**25,922,304**	**-**	**2,536,292,770**

As at and for the year ended 30 June 2025						
Name of party	**Nature of relationship**	**Nature of transactions**	**Amount in (BDT)**			
			Opening Balance	**Addition**	**Adjustment**	**Closing Balance**
Energypac Power Venture Limited	Common Directorship	Investment	38,251,909	-	-	38,251,909
		Trade Receivable	15,757,468	-	-	15,757,468
		Loan Receivable	438,076,993	52,502,460	(556,496)	490,022,956
Energypac Batteries Limited	Common Directorship	Loan Receivable	113,387	13,606	-	126,993
		Trade Receivable	117,250	-	-	117,250
EPV Chittagong Ltd.	Common Directorship	Investment	29,100,906	-	-	29,100,906
		Trade Receivable	205,407,955	-	-	205,407,955
		Loan Payable	(65,078,694)	-	-	(65,078,694)
		Advance for share money	330,820,014	-	-	330,820,014
		Loan Receivable	174,021,981	13,073,194	-	187,095,175

39.00 Related party transactions

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

Energypac Electronics Ltd	Common Directorship	Loan Receivable	5,783,468	694,016	-	6,477,484
		Trade Receivable	49,047,225	-	-	49,047,225
Energypac Agro Ltd	Common Directorship	Trade Payable	(2,215,214)	-	-	(2,215,214)
		Loan Payable	(1,161,489)	-	-	(1,161,489)
		Trade Receivable	5,000	-	-	5,000
		Loan Receivable	10,458,579	1,115,651	-	11,574,230
Energypac Fashion Ltd	Common Directorship	Trade Payable	(316,290)	-	-	(316,290)
		Trade Receivable	8,550,174	-	-	8,550,174
		Loan Receivable	8,105,158	701,591	(2,258,570)	6,548,178
Energypac Infrastructure Development Ltd	Common Directorship	Trade Payable	(5,161,018)	-	-	(5,161,018)
		Trade Receivable	475,765	-	-	475,765
		Loan Receivable	73,558,751	18,020,721	-	91,579,472

39.00 Related party transactions

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

Energypac Engineering Ltd	Common Directorship	Trade Payable	(23,171,230)	-	-	(23,171,230)
		Loan Payable	(51,900,000)	-	-	(51,900,000)
		Trade Receivable	113,709,206	-	-	113,709,206
		Loan Receivable	103,938,384	4,324,606	(16,000,000)	92,262,990
		Share Capital	(726,598,000)	-	-	(726,598,000)
Energypac Wires & Cables	Common Directorship	Trade Receivable	63,562,994	-	-	63,562,994
Tec Advantage Ltd	Common Directorship	Loan Payable	(1,260,610)		1,260,610	-
Official Clothing Limited	Common Directorship	Loan Receivable	41,545,280	4,985,434	-	46,530,714
		Trade Receivable	620,564	-	-	620,564
Sonargaon Leather and Rexin Cloth Industries Ltd.	Common Directorship	Receivable against share disposal of EPVL	1,582,098,600	-	(29,500,000)	1,552,598,600
Design Express Limited	Common Directorship	Loan Receivable	4,787,004	574,441	-	5,361,445
		Trade Receivable	7,740,829			7,740,829
Chartered Life Insurance Company Ltd.	Common Directorship	Investment	22,500,000	-	-	22,500,000
		Trade Payable	(177,094)	-	-	(177,094)
		Loan Receivable	9,199,999	1,104,000	-	10,303,999
TOTAL			**2,460,315,203**	**97,109,719**	**(47,054,456)**	**2,510,370,466**

40.00 Financial risk management

The management has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company's risk management policies are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies, procedures and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company has exposure to the following risks from its use of financial instruments.

- Credit risk
- Liquidity risk
- Market risk

40.01 Credit risk

Credit risk is the risk of financial loss to the Company if a client or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's trade receivables and other receivables.

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. In monitoring credit risk, debtors are grouped according to their risk profile, i.e. their legal status, financial condition etc. Accounts receivable are mainly related to local account receivable, receivable from BPDB and commission receivables. The Company's exposure to credit risk on accounts receivables is mainly influenced by the individual payment characteristics of local customers. The Company has established invoice and collection department to minimize credit risk involving collection of local receivables.

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position.

a) Exposure to credit risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:

	Amount in BDT	
	30-Sep-25	**30-Jun-25**
Trade receivables	2,576,967,047	2,587,120,497
Other receivables	2,408,628,316	2,382,706,013
Advance, Deposit and Prepayment	1,394,058,826	1,452,132,111
Cash and cash equivalents	68,437,304	67,219,454
	6,448,091,493	**6,489,178,075**

b) Ageing of receivables

i. The ageing of local accounts receivables

	30-Sep-25	30-Jun-25
Not past due	496,066,157	498,020,696
0-90 days past due	889,053,631	892,556,572
91-180 days past due	354,332,969	355,729,068
181-365 days past due	695,781,103	698,522,534
over 365 days past due	141,733,188	142,291,627
	2,576,967,047	**2,587,120,497**

ii. Disclosure under the Companies Act, 1994

	30-Sep-25	30-Jun-25
Debts considered good & secured	2,578,466,543	2,588,619,993
Debts considered good without debtors personal security	-	-
Debts considered doubtful or bad	(1,499,496)	(1,499,496)
Debts due from companies under same management		
Maximum debt due by director or officers at any time	-	-
	2,576,967,047	**2,587,120,497**

c) Impairment losses

Impairment losses on the above receivables were recognized as per the Company policy mentioned in Note 3.07

40.02 Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when become due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company ensures that it has sufficient cash and cash equivalents to meet expected operational expenses, including financial obligations through preparation of the cash flow forecast, prepared based on timeline of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date. Moreover, the Company seeks to maintain short term lines of credit with scheduled commercial banks to ensure payment of obligations in the event that there is insufficient cash to make the required payment. The requirement is determined in advance through cash flows projections and credit lines facilities with banks are negotiated accordingly.

The following are the contractual maturities of financial liabilities of the Company:

	30-Sep-25					
	Carrying amount	**Maturity period**	**Nominal Interest rate**	**Contractual cash flows**	**Within 12 months or less**	**More than 12 months**
	Taka	**Taka**	**Taka**	**Taka**	**Taka**	**Taka**
Bank overdraft	626,524,433	June 2025	11.5%-14%	626,524,433	626,524,433	-
Trade payables	368,829,551	June 2025	N/A	368,829,551	368,829,551	-
Other payables	1,014,502,014	June 2025	N/A	1,014,502,014	1,014,502,014	-
Short term bank loan	483,376,284	June 2025	11.5%-14%	483,376,284	483,376,284	-
Term Loan	13,272,130,171	June 25-June 28	11.5%-14%	13,272,130,171	2,433,699,681	10,838,430,490
	15,765,362,453			**15,765,362,453**	**4,926,931,963**	**10,838,430,490**

	30-Jun-25					
	Carrying amount	**Maturity period**	**Nominal Interest rate**	**Contractual cash flows**	**Within 12 months or less**	**More than 12 months**
	Taka	**Taka**	**Taka**	**Taka**	**Taka**	**Taka**
Bank overdraft	613,022,579	June 2024	10%-12%	613,022,579	613,022,579	-
Trade payables	324,201,123	June 2024	N/A	324,201,123	324,201,123	-
Other payables	970,133,915	June 2024	N/A	970,133,915	970,133,915	-
Short term bank loan	467,256,667	June 2024	10%-12%	467,256,667	467,256,667	-
Term Loan	12,917,893,087	June 24-June 28	10%-12%	12,917,893,087	2,338,166,934	10,579,726,153
	15,292,507,371			**15,292,507,371**	**4,712,781,218**	**10,579,726,153**

40.03 Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Company's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

a) Currency risk

The Company is exposed to currency risk on certain revenues and purchases such as service revenue and purchase of generator and pick up van. Majority of the company's foreign currency transactions are denominated in USD and EURO. The Company maintains a USD and EURO bank account where all receipts are deposited and all corresponding payments are made.

i) Exposure to currency risk

The Company's exposure to foreign currency risk was as follows based on notional amounts (in Taka):

	Sep-25		Jun-25	
	USD	**EUR**	**USD**	**EUR**
Foreign currency denominated assets				
Bills receivable		-		-
Commission receivable	-	-	-	-
Cash at bank	100,672	77,148	100,672	77,148
	100,672	**77,148**	**87,972**	**77,148**
Foreign currency denominated liabilities				
Trade payables	(109,533,703)	-	(148,080,668)	-
Other payables	-	-	-	-
	(109,533,703)	-	(148,080,668)	-
Net exposure	**109,634,375**	**77,148**	**148,168,640**	**77,148**

The Company has foreign exchange gain of TK -16,057,602.77/- for the year ended 30 June 2025 and it was gain of TK 9,050,205.51/- in prior year FY 2023-2024.

The following significant exchange rates have been applied:

	Exchange rate as at	
	30 September 2025	**30 June 2025**
	Taka	**Taka**
US Dollar	113.84-120.68	113.84-120.68
EURO (EUR)	118.67-141.47	118.67-141.47

ii) Foreign exchange rate sensitivity analysis for foreign currency expenditures

A change of 10 basis points in foreign currencies would have increased/(decreased) equity and profit or loss of the Company by the amount shown below. The analysis assumes that all other variables, in particular interest rates, remain constant.

	Profit or loss		Equity	
	10 bp increase	10 bp decrease	10 bp increase	10 bp decrease
	Taka	Taka	Taka	Taka
Sep-25				
Expenditures denominated in USD	101	(101)	101	(101)
Expenditures denominated in EUR	77	(77)	77	(77)
	178	**(178)**	**178**	**(178)**
Jun-25				
Expenditures denominated in USD	101	(101)	101	(101)
Expenditures denominated in EUR	77	(77)	77	(77)
	165	**(165)**	**165**	**(165)**

b) Interest rate risk

Interest rate risk is the risk that arises due to changes in interest rates on borrowings. The Company is not significantly exposed to fluctuation in interest rates as it has neither floating interest rate bearing financial liabilities nor entered into any type of derivative instrument in order to hedge interest rate risk as at the reporting date.

Profile

At the reporting date, the interest rate profile of the Company's interest bearing financial instruments was:

	Amount in BDT	
	30-Sep-25	30-Jun-25
Fixed rate instruments		
Financial assets		
Investment in FDR	5,795,019	5,795,019
Cash at banks	55,897,996	55,531,672
Financial liabilities		
Term loan	13,272,130,171	12,917,893,087
Bank overdraft	626,524,433	613,022,579
Short term bank loan	483,376,284	467,256,667

Fair value of financial assets and liabilities of the Company together with carrying amount shown in the statement of financial position are as follows:

	30-Sep-25		30-Jun-25	
	Carrying amount	Fair value	Carrying amount	Fair value
	Taka	Taka	Taka	Taka
Financial assets				
Assets carried at fair value through profit or loss	-	-	-	-
Held to maturity assets				
Investment in FDR	5,795,019	5,795,019	5,795,019	5,795,019
Loans and receivables				
Investment in non-listed companies	398,172,829	398,172,829	398,172,829	398,172,829
Trade receivables	2,576,967,047	2,576,967,047	2,587,120,497	2,587,120,497
Other receivables	2,408,628,316	2,408,628,316	2,382,706,013	2,382,706,013
Cash and cash equivalents	68,437,304	68,437,304	67,219,454	67,219,454
Available for sale financial assets				
Investment in shares of listed companies	139,782,424	139,782,424	104,486,940	104,486,940
Financial liabilities				
Liabilities carried at fair value through profit or loss	-	-	-	-
Liabilities carried at amortized costs				
Term loan	13,272,130,171	13,272,130,171	12,917,893,087	12,917,893,087
Bank overdraft	626,524,433	626,524,433	613,022,579	613,022,579
Trade payables	368,829,551	368,829,551	324,201,123	324,201,123
Other payables	1,014,502,014	1,014,502,014	970,133,915	970,133,915
Short term bank loan	483,376,284	483,376,284	467,256,667	467,256,667

Interest rates used for determining amortized cost

The interest rates used to discount estimated cash flows, when applicable were as follows:

	Sep-25	Jun-25
Investment in FDR	6%-10%	6%-10%
Term loan	11.5%-14%	11.5%-14%
Bank overdraft	11.5%-14%	11.5%-14%
Short term bank loan	11.5%-14%	11.5%-14%

41.00 Capital management

The Company's policy is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business. Capital consists of total equity attributable to the equity holders of the Company. The Board of Directors monitors the level of capital as well as the level of dividend to the ordinary shareholders. In order to maintain or adjust the capital structure, the Company may adjust the amount of dividend, return capital to shareholders, issue new shares or obtain long-term debt.

The Company is not subject to any externally imposed capital requirement.

Energypac Power Generation PLC
Notes to the Financial Statements
As at and for the year ended 30 September 2025

		Amount in BDT	
		July-25 to September-25	**July-24 to September-24**
42.00	**Key management personnel compensation**		
	Managing Director's remuneration and benefits (Note 42.01)	2,625,000	1,687,500
	Directors' remuneration and benefits (Note 42.02)	2,025,000	2,025,000
	Other key management personnel's salaries and benefits (Note 42.03)	5,316,300	7,088,400
		9,966,300	**10,800,900**
42.01	**Managing Director's remuneration and benefits**		
	Basic salary	2,625,000	1,687,500
	Bonus	-	-
		2,625,000	**1,687,500**
42.02	**Directors' remuneration and benefits**		
	Basic salary	2,025,000	2,025,000
	Bonus	-	-
		2,025,000	**2,025,000**
42.03	**Other key management personnel's salaries and benefits**		
	Basic salary	2,495,250	3,327,000
	Allowance	2,652,750	3,537,000
	Provident Fund	168,300	224,400
	Bonus	-	-
		5,316,300	**7,088,400**

Key management personnel includes employees of the rank of head of strategic business unit (SBU) equivalent and above.

43.00 Contingent liability and commitment

43.01 Contingent liability

Contingent liability existed for the Company of Tk 3,961,951/- as at 30 September 2025 in relation to issue of bank guarantee by different banks against performance of contracts and participating in various tenders:

Name of bank	Name of the party	BG No.	Expiry date	Taka
Dhaka		DBLBG2024225103	30-Jun-26	2,689,001
Trust		TBL/BNI/BG/PG/008/17	31-Jul-24	1,118,748
HSBC		FNGDAK545489	31-Dec-39	154,202
Total				**3,961,951**

43.02 Commitment

The following letter of credits were outstanding of Tk 389,105,288/- as at 30 September 2025 against which the Company is committed to purchase generator and spare parts from different companies.

Bank Name	L/C number	Amount in BDT
Dhaka	225LC01241510002	18,818,900
	225LC01241570001	7,349,866
	225LC01241570002	11,916,216
	225LC01241650003	4,914,000
	225LC01241770502	9,129,744
	225LC01241820001	2,815,313
Mercantile	LC 4424020048	161,800,000
Brac	308523020998	201,709
	308523160408	22,044,406
	308524023063	45,466,344
	308524023064	32,025,790
NRBC	313724010158	8,155,000
	313724010172	21,761,000
	313724010174	19,289,000
	313724010263	23,418,000
Total		**389,105,288**

44.00 Pending litigation

There are no significant pending litigation of the company as at September 30, 2025 except the following cases against seized vehicles:

i) For assessment year 2023-2024 (income year 2022-2023)
ii) For assessment year 2024-2025 (income year 2023-2024)
Income tax return submitted and the assessment are under process
iii) All pending litigations against seized vehicles of MVD Division are given in **Annexure D.**

44.01 Assembling & manufacturing capacity

Generator assembling capacity is 300 units per year and vehicle assembling capacity is 1200 units per year.
LPG Cylinder manufacturing capacity is 370,000 units per year and filling capacity is 5,241,000 units per year.
Capacity utilization for generator assembling for the year ended 30 September 2025 is 1% (4 unit) against 2% (6 unit) in the prior period.
Capacity utilization for pick-up van assembling for the year ended 30 September 2025 is 1% (6 unit) against 1% (8 unit) in the prior period.

Capacity utilization for the production of LPG Cylinder for the year ended 30 September 2025 is 0.0% (Nil units) and for LPG Cylinder filling was 5.13% (268,863 units).
Whereas in the same period of the last year capacity utilzation for production was 0.0% (Nil units) and for filling it was 6.49% (340,239 units).

44.02 Inventory movement

Major inventory 1 July 2025 to 30 September 2025	Opening	Purchase	Sales/Issue	Closing
Generator	4	41	(23)	22
Pick up Van	20	-	(3)	17
Bus	-	-	-	-
Back hoe Loader & Fork Lift	57	-	(6)	51
Liquified Petrolium Gas (Kg)	1,563	4,364,754	(4,364,607)	1,710
Building materials (raw material)	1,342,690	103,289	(159,652)	1,286,327
Building materials (Finished goods)	12,230	1,391,403	(1,388,445)	15,188

Major inventory 1 July 2024 to30 September 2024	Opening	Purchase	Sales/Issue	Closing
Generator	7	51	(28)	30
Pick up Van	36	12	(22)	26
Bus	-	2	(2)	-
Back hoe Loader & Fork Lift	78	2	(11)	69
Liquified Petrolium Gas (Kg)	970	4,126,058	(4,125,578)	1,450
Building materials (raw material)	1,325,446	790,028	(457,670)	1,657,805
Building materials (Finished goods)	34,076	1,129,092	(1,143,478)	19,691

As per schedule XI, part-II of the Companies Act 1994, the quantities of major stock, purchase and sale should be in quantitative demonstration, however the quantity of spare parts, CNG kits, Assembling materials could not be provided as the Company deals with a large number of products.

45.00 Number of employees

The number of employees engaged by the Company for the whole year or part thereof (up to September 2025) who received a total salary of Tk 36,000 or above was 528. (June 2025: 540).

46.01 Disclosure as per requirements of Schedule XI, Part-II., Para-4 of the Companies Act. 1994

a. Expenses reimbursed to the managing agent- Nil.
b. Commission or other remuneration payable separately to a managing agent or his associates- Nil.
c. Commission received or receivable by the managing agent or his associates as selling of buying agent of other concerns in respect of contracts entered into such concerns with the company-Nil.
d. The money value of the contracts for the sale or purchase of goods and materials or supply of services, entered into by the company with the managing agent or his associates during the financial year- Nil.
e. Any other perquisites or benefit in cash or in kind stating- Nil.
f. Other allowances and commission including commission- Nil.

h. Pensions, etc.
- i. Pensions-Nil.
- ii. Gratuities- Nil
- iii. Payment from Provident Fund-Nil
- iv. Compensation for loss of office- Nil.
- v. Consideration in connection with retirement from office - Nil.

46.02 Disclosure as per requirements of Schedule XI, Part-II., Para-3 of the Companies Act. 1994

Requirements under condition No.	Compliance status
3(i)(a) The turnover	Complied
3(i)(b) Commission paid to selling agents	Not Applicable
3(i)(c) Brokerage and discount of sales, other than the usual trade discount	Not Applicable
3(i)(d)(i) The value of the raw materials consumed, giving item-wise as possible	Complied
3(i) (d)(ii) The opening and closing stocks of goods produced	Complied
3(i)(e)In the case of trading companies, the purchase made and the opening and closing stocks	Complied
3(i)(f) In the case of Companies rendering or supplying services, the gross income derived from services rendered or supplied	Complied
3(i)(g) Opening and closing stocks, purchases, sales and consumption of raw materials with value and quantity breakup for the	Complied
3(i)(h) In the case of other companies, the gross income derived under different heads	Not Applicable
3(i)(i) Work-in-progress, which have been completed at the commencement and at the end of the accounting period	Complied
3(i)(j) Provision for depreciation, renewals or diminution in value of fixed assets	Complied
3(i)(k) Interest on the debenture paid or payable to the Managing Director, Managing Agent and the Manager	Not Applicable
3(i)(l) Charge for income tax and other taxation on profits	Complied
3(i)(m) Reserved for repayment of share capital and repayment of loans	Not Applicable
3(i)(n)(i) Amount set aside or proposed to be set aside, to reserves, but not including provisions made to meet any specific liability, contingency or commitment, know to exist at the date as at which the balance sheet is made up.	Not Applicable
3(i)(n)(ii) Amount withdrawn from above mentioned reserve	Not Applicable
3(i)(o)(i) Amount set aside to provisions made for meeting specific liabilities, contingencies of commitments.	Not Applicable
3(i)(o)(ii) Amount withdrawn from above mentioned provisions, as no longer required.	Not Applicable
3(i)(p) Expenditure incurred on each of the following items, separately for each item:	Complied
3(i)(p) (i) Consumption of stores and spare parts	
(ii) Power and Fuel	
(iii) Rent	
(iv) Repairs of Buildings	
(v) Repairs of Machinery	
(vi) (1) Salaries, wages and bonus	
(2) Contribution to provident and other funds	
(3) Workmen and staff welfare expenses to the extent not adjusted from any previous provision or reserve.	

46.03 Disclosure as per requirement of schedule XI, Part - I (A. Horizontal Form) of Companies Act. 1994

<u>Accounts Receivable</u>

F. In regard to sundry debtors the following particulars' shall be given separately:-

I. Debt considered good for which the company hold no security other than the debtors personal security

Only the security cheques were received against debt considering goods.

II. Debt considered doubtful or bad

The Company made provision for doubtful debts according to approved policy.

III. Debt due by directors or other officers of the company

There are no such debt in this respect as on 30 September, 2025

IV. Debt due by Common Management

Disclosed under related party transaction (Note - 39)

V. The maximum amount due by directors or other officers of the company

There are no such debt in this respect as on 30 September, 2025

ENERGYPAC POWER GENERATION PLC
Schedule of Property, Plant & Equipment and Asset Held for Sale
As at and for the year ended 30 September 2025

ANNEXURE A

Sl. No.	Category of Property, Plant & Equipment	Historical Cost					Depreciation					Carrying Amount as at September 30, 2025
		Balance at July 1, 2025	Additions/ Transfer during the period	Disposal during the period	Adjustment	Balance at September 30, 2025	Balance at July 1, 2025	Charged during the period	Disposal during the period	Adjustment	Balance at September 30, 2025	
		Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
1	Land & Land Development*-Cost	4,116,018,893	4,579,000	-	(272,400,000)	3,848,197,893	7,623,319	2,113,462	-	-	9,736,781	3,838,461,113
2	Land & Land Development-Revalued	2,263,887,124	-	-	(57,600,000)	2,206,287,124	-	-	-	-	-	2,206,287,124
3	Building (Office & Factory)	868,896,174	-	-	-	868,896,174	309,670,489	10,636,764	-	-	320,307,253	548,588,921
4	Machinery	1,883,168,298	-	-	-	1,883,168,298	843,383,662	21,907,502	-	-	865,291,165	1,017,877,134
5	Furniture and fixtures	18,015,014	-	-	-	18,015,014	16,694,612	55,096	-	-	16,749,707	1,265,307
6	Renovation	432,984,906	138,825	-	-	433,123,731	375,782,298	6,415,172	-	-	382,197,470	50,926,262
7	Equipments	800,154,047	51,000	-	-	800,205,047	297,720,762	9,476,529	-	-	307,197,292	493,007,755
8	Server & Network	8,184,675	-	-	-	8,184,675	7,734,243	54,478	-	-	7,788,721	395,954
9	Motor Vehicles & Rental Assets	228,094,134	-	-	-	228,094,134	206,981,163	2,435,599	-	-	209,416,762	18,677,372
10	Cylinder	8,310,540,520	-	-	-	8,310,540,520	1,340,296,341	64,521,283	-	-	1,404,817,624	6,905,722,896
	Total as at September 30, 2025	**18,929,943,786**	**4,768,825**	**-**	**(330,000,000)**	**18,604,712,611**	**3,405,886,889**	**117,615,885**	**-**	**-**	**3,523,502,774**	**15,081,209,837**
11	**Asset Held for Sale**	**12,749,759**	**-**	**-**	**330,000,000**	**342,749,759**	**-**	**-**	**-**	**-**	**-**	**342,749,759**

Schedule of Property, Plant & Equipment and Asset Held for Sale
As at and for the year ended 30 June 2025

ANNEXURE A

Sl. No.	Category of Assets	Historical Cost					Depreciation					Carrying Amount as at June 30, 2025
		Balance at July 1, 2024	Additions/ Transfer during the year	Disposal during the year	Adjustment	Balance at June 30, 2025	Balance at July 1, 2024	Charged during the year	Disposal during the year	Adjustment	Balance at June 30, 2025	
		Taka	Taka	Taka		Taka	Taka	Taka	Taka		Taka	Taka
1	Land & Land Development*-Cost	3,951,325,936	164,692,957	-	-	4,116,018,893	1,172,375	6,450,943	-	-	7,623,319	4,108,395,575
2	Land & Land Development-Revalued	2,263,887,124	-	-	-	2,263,887,124	-	-	-	-	-	2,263,887,124
3	Building (Office & Factory)	771,996,751	96,899,422	-	-	868,896,174	268,337,256	41,333,233	-	-	309,670,489	559,225,685
4	Machinery	1,883,168,298	-	-	-	1,883,168,298	755,712,956	87,670,706	-	-	843,383,662	1,039,784,636
5	Furniture and fixtures	17,912,494	102,520	-	-	18,015,014	16,478,501	216,111	-	-	16,694,612	1,320,403
6	Renovation	426,314,622	6,670,284	-	-	432,984,906	350,175,802	25,606,497	-	-	375,782,298	57,202,608
7	Equipments	538,024,025	262,130,021	-	-	800,154,047	264,026,865	33,693,897	-	-	297,720,762	502,433,284
8	Server & Network	8,184,675	-	-	-	8,184,675	7,489,795	244,448	-	-	7,734,243	450,432
9	Motor Vehicles & Rental Assets	236,751,691	-	(8,657,557)	-	228,094,134	204,263,647	11,310,648	(8,593,132)	-	206,981,163	21,112,972
10	Cylinder	6,924,276,954	1,386,263,566	-	-	8,310,540,520	1,136,574,487	203,721,854	-	-	1,340,296,341	6,970,244,179
	Total as at June 30, 2025	**17,021,842,572**	**1,916,758,771**	**(8,657,557)**	**-**	**18,929,943,786**	**3,004,231,684**	**410,248,336**	**(8,593,132)**	**-**	**3,405,886,889**	**15,524,056,898**
11	**Asset Held for Sale**	**81,249,110**	**-**	**(68,499,351)**	**-**	**12,749,759**	**-**	**-**	**-**	**-**	**-**	**81,249,110**

*** Note: Land & Land Development includes Civil Work Investment on which depreciation has been charged over the years. Cost amount BDT 164,122,523.71 & closing accumulated depreciation is BDT 9,736,781.61**

Energypac Power Generation PLC
As at and for the year ended 30 September 2025
Investment in Shares of Listed Companies

The details are stated below: **ANNEXURE B**

Particulars	No. of Shares	Average Cost	Cost of Holding	Quoted Rate per Shares as on 30 September, 2024	Total Market Value of Shares as on 30 September, 2024	Unrealized Gain/(Loss)
As on 30 September, 2025						
Chartered Life Insurance Company limited (CLICL)	2,250,000	10.00	22,500,000	62.10	139,725,000	117,225,000
ROBI	1,940	35.07	68,045	29.60	57,424	(10,621)
Total =			**22,568,045**		**139,782,424**	**117,214,379**
Fair Value of investment in shares					**139,782,424**	
As on 30 June, 2025						
Chartered Life Insurance Company limited (CLICL)	2,250,000	10.00	22,500,000	53.80	121,050,000	98,550,000
ROBI	1,940	35.07	68,045	24.90	48,306	(19,739)
Total =			**22,568,045**		**121,098,306**	**98,530,261**
Fair Value of investment in shares					**121,098,306**	

The above investment in marketable securities that are designated as fair value through the other comprehensive income by the management. These are measured at fair value and presented as current asset and unrealized gain/(loss) from the above investment are recognized as profit or loss.

Energypac Power Generation PLC
As at and for the year ended 30 September 2025
Disclosure on Bank wise Credit Facility

ANNEXURE C

BRAC Bank Ltd.

Facilities as at 30 September 2025	Credit Limit	Facilities availed	Purpose
1.LATR (Inner of L/C)+PAC	300,000,000	160,647,298	To import all materials required for business related assembling unit, trading unit, construction unit, LPG bottling unit etc. including finished goods (vehicles,generatiors,parts,etc.) and semi finished goods for assembling.
2.Acceptance/PAD (Inner of L/C)		272,834,594	To retire import documents against sight L/C to be issued under facility no. 1 above.
3. LC		6,282,426	To retire import documents against Usance/UPAS/LC, issued under facility no.1
4. BG (Inner of L/C)	20,000,000	-	To issue guarantee to different authorities.
5.RL (Duty/Party)	100,000,000	1,636,848	For payment of Duty/VAT, payment order shall be issued in favor of concerned authority. For local purchase of raw materials.
6. Overdraft	20,000,000	20,404,971	To meet day to day operational expenses.
Total		**461,806,137**	

Security against credit facilities

1. Trust receipt to be executed for Tk. 400 million i.e. covering the LATR limit(s) in support of board resolution of the borrower
2. Counter Guarantee to be executed for Tk. 100.00 million i.e. covering the bank guarantee limit(s) in support of board resolution of the borrower
3. Other usual charges documents but not limited to Demand Promissory Note, Letter of Continuity, Letter of Arrangement, Letter of Disbursement, Letter of lien & Set-off, Letter of Trust Receipt, Letter of Revival, Letter of Undertaking, Letter of Undertaking, General Loan agreement, etc for BDT 620 Million supported by necessary Board Resolution.
4. Personal Guarantee of all the director of EPGL for BDT 620 million namely;
   a) Mr. Rabiul Alam (Director), S/O: Late A. K. Abdul Latif
   b) Mr. Enamul Haque Chowdhury (Director), S/O: Late Mozzamel Haque Chowdhury
   c) Mr. Humayun Rashid (Managing Director & CEO), S/O: Late Abdus Hannan
   d) Mr. Nurul Akter (Director), S/O: Late Nurul Huda
   e) Mr. Rezwanul Kabir (Director), S/O: Rezaul Haque
5. Corporate Guarantee from Energypac Engineering Ltd for BDT 620 million in conformity with relevant object clause or theit Memorandum of Association by duly adopted board resolution to be provided in favor of Energypac Power Generation Limited.
6. Insurance coverage on fire and RSD risks covering 110% on the funded facilities, securing stockinventory, machinery & building of the borrower company, from any insurance company acceptable to BBL, keeping BBL as beneficiary.
7. MICR cheque of Tk. 620 million along with irrevocable letter of authority to complete the cheque

Energypac Power Generation PLC
As at and for the year ended 30 September 2025
Disclosure on Bank wise Credit Facility

ANNEXURE C

HSBC

Facilities as at 30 September 2025	Credit Limit	Facilities availed	Purpose
1. Letter of Credit (LC)	445,826,941	20,465,334	To retire import documents
2. LATR (CIL)	445,826,941	20,858,499	To import all materials required for business related assembling unit, trading unit, construction unit, LPG bottling unit etc. including finished goods (vehicles,generatiors,parts,etc.) and semi finished goods for assembling.
3. LC Acceptance (UPAS)	300,000,000	360,344,949	To import commercial vehicle (JAC) & related accessories to execute supply order
4. RL (Party) (Loan Line- LNL)	200,000,000		To imports (generator/electrical equipment) on sight and/or deferred basis
3. RL (Duty) (Loan Line-LNL)	250,000,000		To retire sight import documents by creating clean import loan (CIL) to release deferred import documents
4.Bank Guarantee (BG)	50,000,000	154,202	To issue guarantee to different authorities.
5.Bill Discounting	50,000,000	-	To pay duty to customs authority.
6. Overdrft	50,000,000	50,000,000	To meet day to day operational expenses.
Total		**451,822,984**	

Security against credit facilities

1. First charge over the borrower stocks of raw materials, work in process and finished goods with the Office of the Registrar of Joint Stock Companies & Firms (RJSC) on a pari passu basis with other lenders.

2. First charge over the borrower's book debts and receivables with the RJSC on pari passu basis with other lenders.
3. Power of attorney for Hypothecated Goods.
4. Demand promissory note with letter of continuity and revival.
5. Letter of set off to set off between different accounts maintained with the bank.
6. Personal guarantee executed by Mr. Rabiul Alam, Mr. Sheikh Humayun Rashid, Mr. Enamul Haque Chowdhury and Mr. Rezwanul Kabir each with personal net worth/wealth statement.
7. Corporate guarantee executed by Energypac Electronics Ltd. & Energypac Engineering Ltd. for Tk 2,480,000,000 with supporting board resolution.
8. Blanket Counter Indemnity for Guarantee Facility.
9. Trade financing General Agreement for Trade Facility.

Prime Bank Limited

Facilities as at 30 September 2025	Credit Limit	Facilities availed	Purpose
1. BG (Inner of LC)	386,060,000	12,573,684	To participate in tenders & execute the awarded works.
Total		**12,573,684**	
		-	

Energypac Power Generation PLC
As at and for the year ended 30 September 2025
Disclosure on Bank wise Credit Facility

ANNEXURE C

Security against credit facilities

1. Board Resolution from Energypac Power Generation Ltd. to avail the credit facility from Prime Bank Limited
2. Demand Promissory Note and Letter of Continuity for BDT 436.06 million from Energypac Power Generation Ltd.
3. Existing 1st ranking PPSSA charge by way of hypthecationwith other lenders on all fixed and floating assets of the company with RJSC & firms
4. Notaraized IGPA favoring the bank authorizing to sell the hypothecated assets of the company without reference to the court in case of default.
5. Personal guarantee of the directors of the company
6. Letter of Agreement/Arrangement for BDT 436.06 million from Energypac Power Generation Limited
7. Letter of Disbursment for BDT 436.06 lac from Energypac Power Generation Limited
8. Letter of Revival for BDT 436.06 lac from Energypac Power Generation Limited
9. Letter of Authority from Energypac Power Generation Limited

Trust Bank Limited

Facilities as at 30 September 2025	Credit Limit	Facilities availed	Purpose
1. LATR (Inner of LC)	1,045,000,000	365,862,122	To import/local procurement of generator, JAC Automobiles, oil/lubricants, instrument/equipment and other related materials
2.RL (Time Loan Inner of LATR)	250,000,000	205,192,965	For retirement of documents against sight L/C
3. LC	1,100,000,000	361,542,818	To make payment of import duty, AIT & port charges
4. LC Acceptance (Inner of LC)	1,100,000,000	146,882,015	To participate in tenders or against execution of work orders awarded by different work order issueing authorities.
5. BG (Inner of LC)	1,100,000,000		To meet working capital requirement
6. Term Loan (inner of LC)	-	-	For recover the fund invested from short tem loan by long term loan
7. Overdrft+Stimulus	150,000,000	150,499,431	To meet working capital/operational expense purpose
		1,229,979,351	

Security against credit facilities

1. Hypothecation of stocks stored at our business premises/godown with notarized IGPA to sell the hypothecated items.
2. Assignment of bills receivables with notarized IGPA to collect the bills against awarded work order (Applicable for Work Order Finance, if any)
3. Registered Mortgage (RM) with IGPA to sell 188.50 decimal land at gazipur Purbapara, mouza: Gazipur, Post Office:Sree pur, Dist.: Gazipur.
4. Registered Mortgage (RM) with IGPA to sell 851.4375 decimal land at gazipur Purbapara, mouza: Gazipur, Post Office:Sree pur, Dist.: Gazipur.
4. Corporate guarantee of Energypac Engineering Ltd. In conformity with the relevant clause of its Memorandum & Articles of Association favoring of Energypac Power Generation Limited.
5. Personal Guarantee of all the directors of the Energypac Power Generation Ltd.
6. Standard set of charge of documents.
7. Post dated cheque covering total facility

Energypac Power Generation PLC
As at and for the year ended 30 September 2025
Disclosure on Bank wise Credit Facility

ANNEXURE C

Bank Asia Limited

Facilities as at 30 September 2025	Credit Limit	Facilities availed	Purpose
1. Term Loan - 1 (Machinery)	1,745,000,000	979,380,000	To import capital machinery and equipments for establishment of LPG Plant
2. Term Loan - 2 (Civil Works)	1,745,000,000		
3. LC/ Acceptance (upas)	750,000,000	1,444,480,000	To retire import documents against LC
4. LC	750,000,000		To retire import documents against LC
5. Overdraft	20,000,000	20,450,000	To meet working capital/operational expense purpose
Total		**2,444,310,000**	

Security against credit facilities

1. Existing registered mortgage of project land of 18.145 acres & building at Chunkuri, Dakop, Khulna on pari-passu basis with Eastern Bank Ltd.
2. Existing registered mprtgage of 84 decimal land located Mouza: Vogra, Thana: Gazipur Sadar, District: Gazipur.
3. Lien on L/C valuing USD 5.18 million eqvt. To Tk. 414.40 million [covering foreign currency portion of EPGL in the WO] to be received from the employer (Sylhet Gas Field Ltd.) and transferred in favor of Energypac Power Generation Limited
4. Corporate Guarantee of "Energypac Engineering Limited."

Dhaka Bank Ltd.

Facilities as at 30 September 2025	Credit Limit	Facilities availed	Purpose
1. LC	750,000,000	229,636,534	To import various premissible items related with business of Energypac Power Generation Limtied
2. Acceptance (Inner of LC)	750,000,000	378,279,754	For retirement of documents against above L/C
3. LATR (Inner of LC)	750,000,000	-	
4. Rescheduling & restructuring of total 74 no. (Inner of LTR & Time loan)	20,280,000	191,362,274	To make duty paymment/port duties/ related all other expenses to port authorities for releasing of consignment of goods
5. STL (RL)-Duty (TMLN)	200,000,000	105,975,870	For local procurement and misc. purpose for the company
6. STL (RL)-Local Party	50,000,000	38,572,690	To participate in tenders or against execution of work/supply order
7. BG (Interchangable with LC)	150,000,000	-	To meet working capital requirement
8. OD (Operational Exp)	100,000,000	102,322,779	For execution of work orders awarded/to be awarded by different authorities & organizations.
9. OD (GOV Work & Autonomous Body)	150,000,000	-	
10. New Term Loan (Own Manufacturing Plant Civil Work	-		For the establishment of a new factory shed as extension of its existing manufacturing plant
11. New Term Loan (Own Manufacturing Plant Civil Work)			To construct civil and other mechanical works for expansion of existing steel structure fabrication & manufacturing plant.
12. LATR UPAS	-	-	For Gopalgonj Project
12. BRPD-5	1,027,460,000	364,583,551	For BMD project
Total		**1,410,733,452**	

Energypac Power Generation PLC
As at and for the year ended 30 September 2025
Disclosure on Bank wise Credit Facility

ANNEXURE C

Security against credit facilities:

1. Available RJSC charge with RJSC over fixed and floating assets of the company by way of hypothecation
2. Registered mrtgage with RIGPA of 206 decimal land out of 795.75 decimal land situated at Sreepur, Gazipur
3. Corporate guarantee of Energypac Engineering Limited.
4. Standard Charges Documents
5. Post dated cheques
6. Counter guarantee in case of Bank Guarantee
7. Letter of trust receipts

United Finance Ltd.

Facilities as at 30 September 2025	Credit Limit	Facilities availed	Purpose
Term Loan (Exp Date - 2023)	100,000,000	67,606,376	For recover the fund invested from short tem loan by long term loan
Term Loan	200,000,000	64,301,457	
Total		**131,907,833**	

Security against credit facilities:

1. Charges: EPGL as security for the payment when due of all principal, interst and other amounts now or herefater payable by EPGL hereunder and under other documents contemplated hereby, will hypothecate to United Finance Limited by way of a Second Charge over company's fixed & floating ssets in favor of United Finance Limited
2. Cheques: Installment/rent to be paid through monthly cheque(s) which will presented to the bank on due date(s)of payment
3. Promissory Note along with letter of Continuty documents to be execued by EPGL in favor of United Finance Limited
4. Corporate guarantee of Energypac Engineering Limited.

Jamuna Bank Limited

Facilities as at 30 September 2025	Credit Limit	Facilities availed	Purpose
1. Letter of Credit (Sight/DP/UPAS - Foreign/Local)	350,000,000	29,881,601	To import/procure raw materials/goods/spare parts
2. Acceptance (Inner of LC)	350,000,000	208,724,783	For retirement of shipping documents
3. LATR	320,000,000	161,269,703	To pay duty, tax, VAT & procure goods from local market
4. Term loan	568,428,000	467,411,832	For adjustment of overdue liabilities in the form of LTR, time loan, time loan, and demand loan (ABP)
5. Time Loan (STL) - Local Purchase/ Duty/RL	50,000,000	29,355,749	
6. Bank Guarantee	20,000,000	42,256	To issue guarantees favoring customs, government, semi-government, autonomus and reputed private organization for business purpose
7. Overdraft	100,000,000	104,411,436	To meet up emergency fund requirement
Total		**1,001,097,360**	

Energypac Power Generation PLC
As at and for the year ended 30 September 2025
Disclosure on Bank wise Credit Facility

ANNEXURE C

Security against credit facilities:
1. PG of all directors
2. Corporate Guarantee of Energypac Engineering Ltd.
3. Charge creation with RJSC on all fixed & floating assets of the company
4. RM on 283.86 decimal land at Daudpur Union, Rupgonj, Naraynganj
5. RM on 207.303 decimal land & ware house at Energy Cernter, 151, Vogra, P.S. Bason, Dist.- Gazipur.

Eastern Bank Ltd.

Facilities as at 30 September 2025	Credit Limit	Facilities availed	Purpose
1. Sight Letter of Credit	115,000,000	156,425,500	To procure raw materials (LPG, Steel Sheet & coil & other related materials) of LPG plant from foreign source
2. Import Loan LATR (Inner of LC)	115,000,000	337,287,243	To retire shipping documents under SLC line-1 above
3. UPAS-acceptance (Inner of LC)	115,000,000	689,257,854	To procure raw materials (LPG, Steel Sheet & coil & other related materials) of LPG plant from foreign source
4. Demand Loan (STL)	30,000,000	11,288,887	To finance ULCs
5. Overdraft	20,000,000	20,456,514	To meet working capital/operational expense purpose
6. Term Loan -I	410,000,000	87,889,949	To retire capital machinery LC opened
7. Term Loan -II	90,000,000	337,894,187	For Civil Works & Construction
Sub-Total		**1,640,500,134**	

Security against credit facilities:
1. Registered Mortgage on the project land & building on Pari Passu basis with other lenders supported by RIGPA over 1827.78 decimal land, located at Chankuri, Dakop, Khulna.
2. Registered hypothecation over inventory, book debts and plant & machinery of LPG project (both pressent & future) of the company on Pari Passu basis with other lenders
3. Personal guarantee of the following directors of the copmany with personal net-worth statement as per bank's prescribed format:
a). Mr. Rabiul Alam, b). Mr. Enamul Haque Chowdhury, c). Mr. Humayun Rashid, d). Mr. Nurul Akter & e). Mr. Rezwanul Kabir.
4. Corporate guarantee to be provided by Energypac Engineering Ltd. for entire facility supported by board resolution
5. Standard Charges Documents
6. An undated Cheque

United Commercial Bank Ltd.

Facilities as at 30 September 2025	Credit Limit	Facilities availed	Purpose
Letter of Credit (Local)- Work Order	-		To retire SLC/ULC/UPAS (Local) related documents
ULC/SLC/Acceptance (Foreign) ULC/SLC/Acceptance (Local)	206,100,000	168,004,602	
Term Loan	770,200,000	283,620,441	
Sub-total for Working Capital		**451,625,043**	

Energypac Power Generation PLC
As at and for the year ended 30 September 2025
Disclosure on Bank wise Credit Facility

ANNEXURE C

Security against credit facilities:

1. Lien of master LC for Tk. 81.62 Crore issued by Sonali Bank Limited, Forex. Corporate Branch, Dilkusha, Dhaka.
1. Corporate guarantee of Energypac Engineering Ltd. supported by MOA, AOA, Board Resolution of the company & Other Fomalaties.
2. Charge over fixed & floating assets (present & Future) of the company duly registered with RJSC
3. Hypothecation on bills receivable against the sale
5. Usual Charges Documents duly stampped and filled in.

Mercantile Bank Ltd.

Facilities as at 30 September 2025	Credit Limit	Facilities availed	Purpose
1. LC (UPAS/DP/SIGHT)	1,350,000,000	76,532,404	To import /procure of electrical equipment, vehicles, lift, raw steel, materals of diesel & gas generators, air compressior, steelpac, construction & agro machineries, Gas Cylinder etc.
2. Acceptance (Inner of LC)	1,350,000,000	1,645,215,323	To procure materials/equipment related to the products of existing business from local sources.
3. LATR	750,000,000	407,883,671	To retire of LC documents
4. Bank Guarantee (Inner of LC)	150,000,000	12,925,926	To participate in tenders and execute work orders of different Govt. and Sami-Govt, Non-Govt.
5. Overdraft	100,000,000	99,644,256	To meet working capital requirement.
6. Term Loan	-	-	For adjustment of above overdue facilities
Total		**2,242,201,579**	

Security against credit facilities:

1. Hypothecation of imported items & stocks duly insured with bank mortgage
2. Personal Guarantee of all directors of the company (Independent, Nominee & Representative Directors Excluded)
3. Corporate guarantee of Energypac Engineering Ltd. duly backed by Board Resolution.
4. Postdated cheque(s) covering the debts seperately
5. Usual Standard Charges Documents

NRBC Bank Ltd.

Facilities as at 30 September 2025	Credit Limit	Facilities availed	Purpose
1. Letter of Credit (Foreign)-Specific	450,000,000	-	To import/purchase goods/materials/from foreign/local sources/delivery expenses/Fixed Assets Civil construction contract related with the business.
2. Acceptance	450,000,000	116,222,435	To retire foreign L/C
3. LTR	450,000,000	225,909,064	To retire foreign L/C
4. Term Loan	450,000,000	187,373,537	
5. Time Loan (Revolving)	450,000,000	63,227,881	To make payment of customs duty, tax, VAT & others for releasing goods from customs authority against L/C
6.Bank Gurantee (Inner of LC)	50,000,000	603,000	To participate in tender invited by different authorities
7. Over Draft	50,000,000	51,602,000	To meet up working capital requirement
Total		**644,937,917**	

Energypac Power Generation PLC
As at and for the year ended 30 September 2025
Disclosure on Bank wise Credit Facility

ANNEXURE C

Security against credit facilities:
1. Shipping documents
2. Hypothecation of importaed items
3. Corporate guarantee of Energypac Engineering Limited
4. Personal guarantee of all the directors of the company
5. General counter guarantee
6. Charge with RJSC
7. Cheques covering the debt.
8. 5% cash Margin for LC & BG

Shimanto Bank Ltd.

Facilities as at 30 September 2025	Credit Limit	Facilities availed	Purpose
1. Over Draft	250,000,000	264,873,697	To meet additional working capital requirement and for local procurment of raw materials and to adjust
Total		**264,873,697**	

Security against credit facilities:
1. Pari-Passu 1st charge on floating assets (present & future) of the company with RJSC & firms among the lenders
2. Personal Guarantee of all directors of the company
3. Corporate guarantee of Energypac Engineering Ltd.
4. Postdated cheque(s) covering limit
5. Standard Charges Documents

Uttara Finance & Investments Ltd.

Facilities as at 30 September 2025	Credit Limit	Facilities availed	Purpose
1. Sale & Lease Back Facility	400,000,000	381,379,983	To make payment against imported machinery and installation thereof
Total		**381,379,983**	

Security against credit facilities:
1. Registered mortgage pf Project land measuring 292.34 decimal along with factory building and other structures situated at Khoishar, Daudpur, Rupganj,Narayanganj with IGPA in favor of the Uttara Finance and Investments Ltd. to sell the mortgaged assets.
2. Creation of first ranking registered charge with RJSC, Dhaka over all mortgaged land alongwith factory building and otherstructures, present plant, machinery and all fixed assets of company with IGPA in favor of Uttara Finance & Investments Ltd. to sell the hypthecated assets.
3. 01 no. undated cheque for BDT 55.84 Crore only to cover principal amount and interest amount as security.

4. Personal guarantee of all the directors
5. Corporate Guarantee of Energypac Engineering Ltimited

Energypac Power Generation PLC
As at and for the year ended 30 September 2025
EPGL Case Register-2025 (MVD)

ANNEXURE D

Sl No.	Case No.	Party Name	SAP ID No.	Case Issue	Case Amount	Total Disputed Amount	Court Name	Pending for	Current Receivable Amount	Products Status
1	Session Case No- 15193/21, Arising Out C.R Case No-3644/2019	Jonayed Pintu	507936	3 Cheque	3,00,866/- 3,00,866/- 3,00,866/-		1st Joint Metro Session Judge Court, Dhaka	Charge Framing		Seized & Sold
2	Session Case No- 15161/21, Arising Out C.R Case No-3645/2019	Jonayed Pintu	507936	2 Cheque	3,00,866/- 3,00,866/-		2nd Joint Metro Session Judge Court, Dhaka	Trial		Seized & Sold
3	Session Case No. 1641/2021, arising out C.R Case No-1158/19	Jonayed Pintu	507936	2 Cheque	3,00,866/- 3,00,866/-		Poribesh Court	Witness		Seized & Sold
4	Session Case No. 1797/2021, arising out C.R Case No-	Jonayed Pintu	507936	2 Cheque	3,00,866/-	3,610,392	Poribesh Court	Witness	Balance zero after adjustment of resale	Seized & Sold
5	Session Case No. 1642/2021, arising out C.R Case No-1160/19	Jonayed Pintu	507936	1 Cheque	3,00,866/-		Poribesh Court	Witness		Seized & Sold
6	Session Case No. 1794/2021, arising out C.R Case No-1161/19	Jonayed Pintu	507936	1 Cheque	3,00,866/-		Poribesh Court	Witness		Seized & Sold
7	Session Case No. 16173/2020, arising out C.R Case No-879/19	Jonayed Pintu	507936	2 Cheque	3,00,866/- 3,00,866/-		3rd Joint Metro Session Judge Court, Dhaka	Charge		Seized & Sold
8	Session Case No. 12201/2021, arising out C.R Case No-3391/18	Md. Salim Sardar (Rayhan Motors)	Ex-Dealer	1 Cheque	40,00,000/-	4,000,000	4th Joint Metro Session Judge Court, Dhaka	Witness		N/A
9	Session Case No. 15153/2021, arising out C.R Case No-3649/19	Md. Helal Uddin	507912	2 Cheque	1,50,434/- 1,50,434/-		3rd Joint Metro Session Judge Court, Dhaka	Charge		Seized & Sold
10	Session Case No. 1792/2021, arising out C.R Case No-1149/19	Md. Helal Uddin	507912	2 Cheque	1,50,434/- 1,50,434/-		Poribesh Court	Witness		Seized & Sold
11	Session Case No. 1796/2021, arising out C.R Case No-1150/19	Md. Helal Uddin	507912	2 Cheque	1,50,434/- 1,50,434/-		Poribesh Court	Charge		Seized & Sold
12	Session Case No. 1795/2021, arising out C.R Case No-1151/19	Md. Helal Uddin	507912	1 Cheque	1,50,434/-		Poribesh Court	Charge	17,368	Seized & Sold
13	Session Case No. 1793/2021, arising out C.R Case No-1152/19	Md. Helal Uddin	507912	1 Cheque	1,50,434/-		Poribesh Court	Charge		Seized & Sold
14	Session Case No. 16151/2020, arising out C.R Case No-1878/19	Md. Helal Uddin	507912	1 Cheque	1,50,434/-	28,582,227	5th Joint Metro Session Judge Court, Dhaka	Witness		Seized & Sold
15	Sessions case No- 12010/2021 (Arising out Of C.R. Case No. 3646/2019)	Md. Helal Uddin	507912	2 Cheque	1,50,434/-1,50,434/-		5th Joint Metro Session Judge Court, Dhaka	Witness		Seized & Sold
16	Sessions case No- 13273/2022 (Arising out Of C.R. Case No. 3647/2019)	Md. Mizanur Rahman	507116	2 Cheque	1,50,434/-1,50,434/-		5th Joint Metro Session Judge Court, Dhaka	Charge		Seized & Sold
17	Sessions case No- 13272/2022 (Arising out Of C.R. Case No. 3648/2019)	Md. Mizanur Rahman	507116	2 Cheque	1,50,434/-1,50,434/-		5th Joint Metro Session Judge Court, Dhaka	Charge		Seized & Sold
18	Sessions case No- 13271/2022 (Arising out Of C.R. Case No. 3650/2019)	Md. Mizanur Rahman	507116	3 Cheque	1,50,434/-1,50,434/- 1,50,434/-		5th Joint Metro Session Judge Court, Dhaka	Charge		Seized & Sold
19	Sessions case No- 9738/2022 (Arising out Of C.R. Case No. 1871/2019)	Md. Mizanur Rahman	507116	1 Cheque	1,50,433/-		1st Joint Metro Session Judge Court, Dhaka	Charge	Balance zero after adjustment of resale	Seized & Sold
20	Sessions case No- 6491/2021 (Arising out Of C.R. Case No. 875/2019)	Md. Mizanur Rahman	507116	2 Cheque	1,50,433/-1,50,433/-		Poribesh Court	Witness		Seized & Sold
21	Sessions case No- 8264/2021 (Arising out Of C.R. Case No. 876/2019)	Md. Mizanur Rahman	507116	3 Cheque	1,50,433/-1,50,433/- 1,50,434/-	1,053,031	4th Joint Metro Session Judge Court, Dhaka	Witness		Seized & Sold
22	Sessions case No- 6492/2021 (Arising out Of C.R. Case No. 877/2019)	Md. Mizanur Rahman	507116	2 Cheque	1,50,433/-1,50,433/-		Poribesh Court	Witness		Seized & Sold

Energypac Power Generation PLC
As at and for the year ended 30 September 2025
EPGL Case Register-2025 (MVD)

ANNEXURE D

Sl No.	Case No.	Party Name	SAP ID No.	Case Issue	Case Amount	Total Disputed Amount	Court Name	Pending for	Current Receivable Amount	Products Status
23	Sessions case No- 1858/2016 (Arising out Of C.R. Case No. 13/2015)	G. M. Abdul Wahab	Ex-Dealer	1 Cheque	6.00.000/-	2,126,433	6th Joint Metro Session Judge Court, Dhaka	Judgement		Ex-Dealer
24	Sessions case No- 4665/2016 (Arising out Of C.R. Case No. 16/2015)	G. M. Abdul Wahab	Ex-Dealer	1 Cheque	6.00.000/-		6th Joint Metro Session Judge Court, Dhaka	Judgement		Ex-Dealer
25	Sessions case No- 4666/2016 (Arising out Of C.R. Case No. 17/2015)	G. M. Abdul Wahab	Ex-Dealer	1 Cheque	5,00,000/-		6th Joint Metro Session Judge Court, Dhaka	Judgement		Ex-Dealer
26	Sessions case No- 4664/2016 (Arising out Of C.R. Case No. 18/2015)	G. M. Abdul Wahab	Ex-Dealer	1 Cheque	2,76,000/-		6th Joint Metro Session Judge Court, Dhaka	Judgement		Ex-Dealer
27	Session Case No. 6817/16 (Arising out of C.R. Case No. 317/15)	Delowar Hossain	500710	1 Cheque	3,83,702/-	383,702	6th Joint Metro Session Judge Court, Dhaka	Witness	624,941	Not Seized
28	Session Case No. 6627/16 (Arising out of C.R. Case No. 1239/15)	Suprobhat Media Ltd.		1 Cheque	2,36,000/-	944,000	1st Joint Metro Session Judge Court, Dhaka	Witness		PSD
29	Session Case No. 6629/16 (Arising out of C.R. Case No. 1239/15)	Suprobhat Media Ltd.		1 Cheque	2,36,000/-		1st Joint Metro Session Judge Court, Dhaka	Witness		PSD
30	Session Case No. 6630/16 (Arising out of C.R. Case No. 1242/15)	Suprobhat Media Ltd.		1 Cheque	2,36,000/-		1st Joint Metro Session Judge Court, Dhaka	Witness		PSD
31	Session Case No. 6631/16 (Arising out of C.R. Case No. 1241/15)	Suprobhat Media Ltd.		1 Cheque	2,36,000/-		1st Joint Metro Session Judge Court, Dhaka	Witness		PSD
32	C.R Case No. 107/2016	S.M Shobhan Badsha	500442	3 Cheque	1,96,875/- 1,96,875/- 1,96,875/-	590,625		Hearing	50,000	Not Seized
					In Total	**41,290,410**			**692,309**	