Ashuganj Power Station Company Ltd.

09 Months
Financial Statements
(Un-audited)

09 Months ended.
As AT 31 Mar' 2026

Ashuganj Power Station Company Ltd.
Statement of Financial Position (Balance Sheet) (Un-audited)
As At 31 Mar 2026

	31 Mar 2026 BDT	30 Jun 2025 BDT
Assets		
Non-Current Assets		
Property, Plant & Equipment	77,213,252,860	80,285,367,780
Capital Works-in-Progress	7,260,694,569	7,242,594,627
Investment in United Ashuganj Energy Limited (UAEL)	304,080,000	304,080,000
Total Non-Current Assets	**84,778,027,429**	**87,832,042,408**
Current Assets		
Store Materials	7,060,667,025	7,028,530,777
Advances, Deposits & Pre-Payments	3,789,958,916	2,530,014,790
Accounts & Other Receivable	50,707,453,092	57,332,485,086
Short Term Deposit	621,755,211	628,782,356
Cash & Cash Equivalents	1,629,711,386	4,099,770,444
Total Current Assets	**63,809,545,631**	**71,619,583,453**
Total Assets	**148,587,573,060**	**159,451,625,861**
Equity & Liabilities		
Equity		
Share Capital	13,725,993,690	13,725,993,690
Retained Earnings	20,770,409,093	17,502,420,459
Land Revaluation Reserve	1,662,339,422	1,662,339,422
Total Equity	**36,158,742,205**	**32,890,753,571**
Liabilities		
Non-Current Liabilities		
Government Loan	7,568,979,445	7,568,979,445
Foreign Loan	45,989,154,144	46,028,368,237
Bond Payable	787,500,000	1,750,000,000
Deferred Tax	9,599,793,547	9,796,465,284
Advance Land Lease Rent from UAEL	86,147,500	101,350,000
Deferred Liabilities for Gratuity	358,370,114	278,188,932
	64,389,944,750	**65,523,351,898**
Subordinated Loan-Debt Service Liabilities (Non-Interest Bearing)	7,813,216,850	7,813,216,850
Total Non-Current Liabilities	**72,203,161,600**	**73,336,568,748**
Current Liabilities		
Provision for Income Tax	3,597,370,730	2,293,588,143
Current Portion of Loan	2,670,901,401	7,631,581,044
Advance Land Lease Rent from UAEL	20,270,000	20,270,000
Liability for Interest Expense	8,345,516,164	6,772,025,829
Trade Payable	24,736,227,691	35,879,305,535
Liability for Expenses	401,888,865	404,306,978
Worker's Profit Participation Fund (WPPF)	453,494,404	223,226,011
Total Current Liabilities	**40,225,669,255**	**53,224,303,540**
Total Liabilities	**112,428,830,855**	**126,560,872,288**
Total Equity & Liabilities	**148,587,573,060**	**159,451,625,861**

Mohammad Abul Mansur, FCMA, FCS
Company Secretary

Mohammad Mosaraf Hossain khan
Executive Director (HR & Administration) and
Executive Director (F&A), Addl Charge

Sayeed Akram Ullah
Managing Director

M.Jahangir Alam Chowdhury,Phd
Director

29-Jul-2026
Dhaka, Bangladesh

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Ashuganj Power Station Company Ltd.
Statement of Profit or Loss and Other Comprehensive Income (Profit & Loss Statement) (Un-audited)
For the Period Ended 31 Mar 2026

	9 Months Ended 31 Mar 2026	9 Months Ended 31 Mar 2025
	BDT	BDT
Revenue		
Sale of Electricity	29,982,272,406	29,213,899,886
Cost of Sales	23,350,947,929	21,005,079,102
Gross Profit	**6,631,324,477**	**8,208,820,784**
Other Operating Income	28,411,820	40,751,044
	6,659,736,297	**8,249,571,828**
Operation & Maintenance Expenses		
Personnel Expenses	212,457,969	195,317,568
Office & Other Expenses	36,224,386	35,263,689
Repair & Maintenance	64,882,774	70,378,750
Depreciation Expenses	40,132,594	42,375,973
Amortisation Expenses	-	17,351,226
	353,697,723	**360,687,205**
Operating Profit	**6,306,038,576**	**7,888,884,623**
Finance Income	119,978,093	272,369,093
Financial Expense	1,858,961,810	2,586,571,771
Foreign Currency (Gain)/Loss	(38,313,013)	1,794,558,495
Profit Before WPPF	**4,605,367,872**	**3,780,123,449**
Contribution To WPPF	230,268,394	189,006,172
Income Before Tax	**4,375,099,478**	**3,591,117,276**
Income Tax Expense		
Current Tax	1,303,782,585	1,402,803,609
Corporate Tax Reimbrsement from BPDB		(1,227,149,581)
Deferred Tax	(196,671,735)	432,252,252
	1,107,110,850	**607,906,280**
Profit for the Year	**3,267,988,627**	**2,983,210,996**
Total Comprehensive Income	**3,267,988,627**	**2,983,210,996**
Earnings Per Share:		
Basic Earnings Per Share of BDT 10	**2.38**	**2.17**
Diluted Earnings Per Share of BDT 10	**1.48**	**1.37**

Mohammad Abul Mansur, FCMA, FCS	Mohammad Mosaraf Hossain khan	Sayeed Akram Ullah	M.Jahangir Alam Chowdhury,Phd
Company Secretary	Executive Director (HR & Administration) and Executive Director (F&A). Addl Charge	Managing Director	Director

29-Jul-2026
Dhaka, Bangladesh

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Ashuganj Power Station Company Ltd.
Statement of Changes in Equity (Un-audited)
For the Period Ended 31 Mar 2026

	Share Capital BDT	GoB Equity BDT	Retained Earnings BDT	Land Revaluation Reserve BDT	Direct Grant BDT	Total BDT
Period : Jul 2025 to Mar 2026						
Balance at 1 Jul 2025	13,725,993,690	-	17,502,420,459	1,662,339,422	-	32,890,753,571
Profit for the Period			3,267,988,627			3,267,988,627
Dividend Payable Payment						-
Balance at 31 Mar 2026	**13,725,993,690**	**-**	**20,770,409,086**	**1,662,339,422**	**-**	**36,158,742,198**

	Share Capital BDT	GoB Equity BDT	Retained Earnings BDT	Land Revaluation Reserve BDT	Direct Grant BDT	Total BDT
Period : July 2024 to June 2025						
Balance at 1 Jul 2024	13,725,993,690	-	18,633,044,616	1,662,339,422	-	34,021,377,728
Profit for the Period			1,940,825,705			1,940,825,705
Dividend Payable			(343,149,842)			(343,149,842)
Transfer from 450 MW (N) Plant Accrued Interest Income			2,057,653			2,057,653
Corporate Tax reimbursment from BPDP			(2,730,357,673)			(2,730,357,673)
Balance at 30 Jun 2025	**13,725,993,690**	**-**	**17,502,420,459**	**1,662,339,422**	**-**	**32,890,753,571**

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আশুগঞ্জ পাওয়ার স্টেশন কোম্পানী লিঃ

ASHUGANJ POWER STATION COMPANY LTD.

(An Enterprise of Bangladesh Power Development Board)

ISO 9001:2015, ISO: 14001:2015 & ISO 45001:2018 Certified Management System.

সাশ্রয়ী বিদ্যুৎ উৎপাদনে আগামীর নির্ভরতা

Ashuganj Power Station Company Ltd.
Statement of Cash Flows (Un-Audited)
For the Period Ended 31 Mar 2026

	31 Mar 2026 BDT	31 Mar 2025 BDT
Cash Flows from Operating Activities		
Cash Received from Operation	36,590,219,084	22,821,553,873
Cash Received from Other Income	150,272,736	458,995,787
Payment for Salary & Allowances	(920,988,166)	(920,850,933)
Payment to Suppliers	(32,341,999,303)	(12,193,581,217)
Finance Expense Paid	(285,471,474)	(865,648,303)
WPPF Payment	-	(268,106,004)
Income Tax Paid	-	(856,252,705)
Net Cash Received from Operating Activities	**3,192,032,876**	**8,176,110,497**
Cash Flows from Investing Activities		
Acquisition of Property, Plant & Equipment	(929,093,248)	(393,070,810)
Payments Towards Project Cost	(18,099,942)	(64,908,806)
Net Cash Used in Investing Activities	**(947,193,190)**	**(457,979,616)**
Cash Flows from Financing Activities		
Short Term Deposit	7,027,145	1,851,832,728
Dividend Payment	(24,679,716)	
Bond Payment	(962,500,000)	(962,500,000)
GoB Loan Refund for 1320 MW Coal Power Plant (Patuakhali)	-	(435,617,113)
ECA Loan Payment	(3,733,845,095)	(3,649,518,705)
Net Cash from/(Used in) Financing Activities	**(4,713,997,663)**	**(3,195,803,090)**
Net Changes in Cash & Cash Equivalents	**(2,469,157,977)**	**4,522,327,790**
Opening Cash & Cash Equivalents	4,099,770,445	1,896,812,696
Effects of Exchange Rate Changes on Cash & Cash Equivalents	(901,081)	5,560,994
Closing Cash & Cash Equivalents	**1,629,711,386**	**6,424,701,481**

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Particulars	31 Mar 2026 BDT	30 Jun 2025 BDT
4. Property, Plant & Equipment		
Cost/ Revalued Amount		
Opening Balance	130,572,259,342	128,779,025,000
Add: Addition During The Year	929,093,249	1,793,234,342
Add: Transferred From Capital Work In Progress 400 MW (East)		
Less: Transformer Transferred To PGCB		
Less: Sale on Disposal & 5% Salvage Value Adjustment	-	
Less: Transfer From Direct Grant	-	
Closing Balance (A)	131,501,352,591	130,572,259,342
Accumulated Depreciation		
Opening Balance	50,286,891,562	45,279,714,432
Add: Charge for The Year	4,001,208,168	5,007,177,130
Add: Charge for The Year (on Disposal Assets)		
Closing Balance (B)	54,288,099,731	50,286,891,562
Written Down Value At (A-B)	**77,213,252,860**	**80,285,367,780**
Details are in Annex 1.		
5. Intangible Assets		
Cost/ Revalued Amount		
Opening Balance	51,207,590	51,207,590
Add: Addition During the Year	-	
Closing Balance (A)	51,207,590	51,207,590
Accumulated Amortisation		
Opening Balance	51,207,590	28,072,622
Add: Charge for the Year	-	23,134,968
Closing Balance (B)	51,207,590	51,207,590
Written Down Value at (A-B)	**-**	**-**
Details are in Annex 1.		
6. Capital Works-in-Progress		
Patuakhali 1320 MW Super Thermal Power Plant Project (Note 6.1)	7,101,897,956	7,085,024,077
Three 600 MW CCPP Plant (Note 6.2)	119,239,483	119,239,483
SSC Vocational School Project (Note 6.3)	27,994,459	27,994,459
Raipura 120 MW Solar Project (Note 6.4)	11,562,671	10,336,608
	7,260,694,569	**7,242,594,627**
All Costs In Such Projects Are Shown As Capital Works-In-Progress		
6.1 Patuakhali 1320 MW Super Thermal Power Plant Project		
Opening Balance	7,085,024,077	7,298,100,252
Add: Addition During The Year	16,873,879	(213,076,175)
Closing Balance (Annex 2B)	7,101,897,956	7,085,024,077
6.2 Three X 600 MW CCPP Project		
Opening Balance	119,239,483	119,239,483
Add: Addition During The Year	-	
Closing Balance (Annex-2C)	119,239,483	119,239,483
6.3 SSC Vocational School Project		
Opening Balance	27,994,459	22,188,436
Add: Addition During The Year	-	5,806,023
Closing Balance (Annex-2D)	27,994,459	27,994,459
6.4 Raipura 120 MW Solar Project		
Opening Balance	10,336,608	5,410,210
Add: Addition During The Year	1,226,063	4,926,398
Closing Balance (Annex-2E)	11,562,671	10,336,608
7. Investment In United Ashuganj Energy Limited (UAEL)	304,080,000	304,080,000
	304,080,000	**304,080,000**

Particulars	31 Mar 2026	30 Jun 2025
	BDT	BDT

Due To Unavailability of Market Data and Other Relevant Information APSCL has measured the Equity
1. Since UAEL is Not A Listed Entity Therefore Quoted Price In Active Markets For Shares of UAEL Is Not Available.

2. Though Quoted Prices For Similar Type of Assets In Active Markets Are Available, But Due To Differences In Business Model, Tariff Rate, Fuel Type, Generation Capacity, Shareholding Position, Business Nature, Consumer Type And Many Other Aspects, These Types of Assets Are Not Fully

3. Lastly, No Other Unobservable Inputs Are Available In Order To Determine Fair Value Of Investment In Share of UAEL.

Thus, Management Has Presented The Investment In Share of UAEL At Cost Price As Cost Is The Appropriate Estimate of Fair Value.

8. Store Materials

In Stores (Note 8.1)	5,880,649,971	5,179,982,059
In-Transit (Note 8.2)	1,180,017,054	1,848,548,718
	7,060,667,025	**7,028,530,777**
8.1 'In Stores		
Opening Balance	5,179,982,059	5,251,689,077
Add: Addition During The Year	2,935,233,628	1,267,475,633
	8,115,215,687	6,519,164,710
Less: Used During The Year	(2,234,565,716)	(1,339,182,650)
Closing Balance	5,880,649,971	5,179,982,059
8.2 In-Transit		
Opening Balance	1,848,548,718	334,158,356
Add: Addition During the Year	707,491,972	2,811,620,296
	2,556,040,690	3,145,778,652
Less: Transfer to Stores	(1,376,023,637)	(1,297,229,934)
Closing Balance	1,180,017,054	1,848,548,718

The Above Amount Represents the Cost of Spare Parts & Other Materials Namely, Equipment'S, Accessories of Electrical Items and Other Materials Necessary for Generation of Power Including Goods in Transit which Comprise Customs Duty and Vat Deducted at Source at the Time of Import.

9. Advances, Deposits & Pre-Payments

Advances		
Advance Income Tax (Note 9.1)	3,597,593,456	2,293,482,587
Temporary Advance (Emergency Goods, Service & Works)	79,019,322	81,760,356
Mobilization Payment Ltp (10 Years)	97,256,982	138,938,545
Advance To Essentials Trade Lines Limited	7,988,525	7,988,525
Advance To Ansar VDP (1320 MW Patuakhali)	269,675	454,445
Advance To Patuakhali Palli Bidyut Samiti	2,442,044	2,442,044
Advance Payment To Bakhrabad Gas Distribution Co. Ltd.	1,844,286	1,844,286
Advance To Sadharan Bima Corporation (Goods Insurance)	1,992,143	1,554,517
Advance For Dhaka Office	250,000	250,000
Advance Office Rent (Patuakhali)	64,000	64,000
Other Advances	3,000	
	3,788,723,432	**2,528,779,305**
Deposits		
Titas Gas Transmission & Distribution Company Limited (Security Deposit)	635,485	635,485
Security Deposit To CDBL	500,000	500,000
Trust Filling Station (Dhaka)	100,000	100,000
	1,235,485	**1,235,485**
	3,789,958,916	**2,530,014,790**
9.1 Advance Income Tax		
Opening Balance	2,293,482,587	891,043,405
Add: Addition During The Year		
Income Tax Deducted at Source on Bank Interest	20,116,668	72,524,715
Income Tax Deducted at Source on Dividend Income	9,122,400	21,285,600
Income Tax Deducted at Source on Sales Revenue	1,241,543,747	2,056,421,378
Advance Company Income Tax	328,284	-
TDS on Other Income	65,368	42,632
Income Tax Deducted at Import Stage	32,934,401	108,417,563
	3,597,593,456	3,149,735,293
Less: Adjustments During The Year	-	(856,252,706)
Closing Balance	3,597,593,456	2,293,482,587

Particulars	31 Mar 2026 BDT	30 Jun 2025 BDT
10. Accounts & Other Receivable		
Accounts Receivable From BPDB (Note 10.1)	49,638,460,984	56,666,093,750
Other Receivable (Note 10.2)	1,068,992,107	666,391,336
	50,707,453,092	**57,332,485,086**
10.1 Accounts Receivable From BPDB		
Opening Balance	56,666,093,750	57,944,603,646
Add: Electricity Sales To BPDB During The Year	29,982,272,406	38,618,815,983
	86,648,366,156	96,563,419,629
Less: Fuel Cost Paid By BPDB	-	-
Cash Collection During The Year	(35,768,361,422)	(37,840,904,501)
6% TDS on Sales Revenue	(1,241,543,747)	(2,056,421,378)
Loan Adjustment (DSL BPDB)	-	
Debt Service Liability Due (Note 10.1.1)	-	
Closing Balance	**49,638,460,984**	**56,666,093,750**
10.1.1 Debt Service Liability (DSL)		
DSL Against Government Loan (Note 10.1.1A)	3,361,965,252	3,361,965,252
DSL Against Foreign Loan (Note 10.1.1B)	8,339,745,956	8,339,745,956
	11,701,711,208	11,701,711,208
Less: Adjusted DSL	(11,701,711,208)	(11,701,711,208)
Closing Balance	-	-
10.1.1A DSL Against Government Loan		
Opening Balance	3,361,965,252	3,361,965,252
Add: Principal Due During The Year	-	-
Interest Accrued During The Year	-	-
Closing Balance	3,361,965,252	3,361,965,252
Break-Up of The Above Figure		
Principal	2,506,679,343	2,506,679,343
Interest	855,285,909	855,285,909
	3,361,965,252	3,361,965,252
10.1.1B Debt Service Liability (DSL) Against Foreign Loan	8,339,745,956	8,339,745,956
Break-Up of The Above Figure		
Principal	4,632,291,143	4,632,291,143
Interest	3,515,584,096	3,515,584,096
Foreign Currency Fluctuation Loss	191,870,717	191,870,717
	8,339,745,956	8,339,745,956
10.2 Other Receivables		
Accrued interest on FDR	12,413,816	29,499,140
Operational insurance premium (225 MW)	247,997,949	247,997,949
Operational insurance premium (450 MW-South)	281,753,094	146,251,452
Operational insurance premium (450 MW-North)	294,345,513	118,416,920
Operational insurance premium (400 MW-East)	232,481,735	124,225,875
Corporate Tax recoverable from BPDB (2021-22)		1,004,327,577
Corporate Tax recoverable from BPDB (2022-23)		974,273,981
Corporate Tax recoverable from BPDB (2023-24))		751,756,115
Corporate Tax recoverable from BPDB (2024-25))		-
Corporate Tax recoverable from BPDB Adjusted with Retained Earnings (FY 2021-22 to FY 2023-24)		(2,730,357,673)
	1,068,992,107	666,391,336

An amount of receivable of Tk. 2,730,357,673 was shown under the head Retained Earnings (Note-15). The amount was accounted for in respect of Tax Deducted at Source (TDS) by BPBB at the time of settlement of sale invoice as the agreement says that BPDB will pay all taxes. On 06 November 2025, a meeting was held between APSCL and BPDB where it was decided that BPDB will not bear TDS. So, the cummulative deducted amount was reversed between Retained Earnings and Other receivables.

11. Short Term Deposit		
Short Term Fixed Deposit	621,755,211	628,782,356
	621,755,211	**628,782,356**
Details Are In Annex 4		
12. Cash And Cash Equivalents		
Cash at Bank (Annex- 3)	1,629,711,386	4,099,770,444
Cash & Cash Equivalents as Previously Reported	1,629,711,386	4,099,770,444

Particulars	31 Mar 2026	30 Jun 2025
	BDT	BDT
Exchange Gain on Cash & Cash Equivalents	-	-
	1,629,711,386	**4,099,770,444**
13. Share Capital		
Authorised Capital		
5,000,000,000 Ordinary Shares of BDT 10 Each	**50,000,000,000**	**50,000,000,000**
Issued, Subscribed & Paid-Up Capital		
1,372,599,369 Ordinary Shares of BDT 10 Each	**13,725,993,690**	**13,725,993,690**
Shareholding Position:		
Name of Shareholder/Representative	**No. of shares**	**No. of shares**
Bangladesh Power Development Board (BPDB), Chairman	1,249,200,708	1,249,200,708
Bangladesh Power Development Board (BPDB), Member (Generation)	10	10
Bangladesh Power Development Board (BPDB), Member (Planning & Development)	10	10
Bangladesh Power Development Board (BPDB), Member (Admin.)	10	10
Bangladesh Power Development Board (BPDB), Member (Company Affairs)	10	10
Bangladesh Power Development Board (BPDB), Member (Distribution)	10	10
Bangladesh Power Development Board (BPDB), Member (Finance)	10	10
Bangladesh Power Development Board (BPDB), GM (Commercial Operation)	5	5
Bangladesh Power Development Board (BPDB), Controller (Accounts & Finance)	5	5
Bangladesh Power Development Board (BPDB), Secretary (Board)	5	5
Bangladesh Power Development Board (BPDB), Director (Finance)	5	5
Power Division - Secretary, MOPEMR	123,388,311	123,388,311
Energy & Mineral Resources Division - Secretary, MOPEMR	10	10
Finance Division - Secretary, Ministry of Finance	10,250	10,250
Planning Division - Secretary, Ministry of Planning	10	10
Total Number of Shares	**1,372,599,369**	**1,372,599,369**
14. Gob Equity		
Opening Balance	-	-
Less: Transfer To Share Capital	-	-
Less: Transfer To Other Income	-	-
Closing Balance	**-**	**-**
15. Retained Earnings		
Opening Balance	17,502,420,459	18,633,044,616
Add:		
Profit For The Year	3,267,988,627	1,940,825,705
Prior Year Adjustment For Tax		(2,730,357,673)
Others Accounts payable adjustment		2,057,653
	20,770,409,086	17,845,570,301
Less:		
Dividend Payable	-	(343,149,842)
Closing Balance	**20,770,409,086**	**17,502,420,459**
16. Direct Grant		
Opening Balance	-	-
Less: Transferred to Plant & Machineries	-	-
Closing Balance	**-**	**-**

An Amount Of BDT 344,182,000 Was Received As Grant From Kreditenstalt Fur Wiederaufbau (Kfw) In The Year 2011. This Was Initially Classified As "Foreign Loan" But As Per Instruction Of PCR, This Grant Has To Be Shown As Equity Of The Company After Finalisation Of Projects Completion Report (PCR). The PCR Was Finalised In November 2013, Following Which The Said Amount Has Been Reclassified As Equity For The Financial Year 2013-14. However, No Shares Were Allotted Against The Said Amount. Direct Grant Is Transferred To Plant And Machineries.

17. Land Revaluation Reserve	**1,662,339,422**	**1,662,339,422**

Existing Land of Ashuganj Power Station Company Ltd. (APSCL) Is 21.821 Acres which Acquisition Cost is BDT 401,706,292. After The Revaluation By Howladar Yunus & Co. Chartered Accountants (Member Firm of Grant Thornton International) The Revalued Amount of This Land Is BDT 2,064,045,714 as on 31 July 2021. So, The Surplus Amount for the Land Is BDT 1,662,339,422 Which has been Reported as Other Comprehensive Income (Land Revaluation Reserve).

18. Government Loan		
450 MW (North) (Note 18.1)	533,522,016	533,522,016
400 MW (East) (Note 18.2)	925,000,000	925,000,000
1320 MW Coal Power Plant (Patuakhali) (Note 18.3)	6,110,457,429	6,110,457,429
	7,568,979,445	**7,568,979,445**

Particulars	31 Mar 2026	30 Jun 2025
	BDT	BDT
18.1 450 MW (North)		
Opening Balance	533,522,016	533,522,016
Add: Addition Previous Year Current Portion	54,830,594	54,830,594
Less: Payment During The Year	-	-
	588,352,610	588,352,610
Less: Current Portion	(54,830,594)	(54,830,594)
Non-Current Portion	533,522,016	533,522,016
18.2 400 MW (East)		
Opening Balance	925,000,000	925,000,000
Add: Addition During The Year	-	-
Non-Current Portion	925,000,000	925,000,000

As per the Development Project Proposal (DPP) of 400 MW (East) Project, the Government Loan shall be classified into Government Loan (40%) and Equity of Government (60%) after the finalization of Loan Agreement (LA) of this project. Prior to the finalization of the LA, the whole amount is reported under the head of Government Loan.

18.3 1320 MW Coal Power Plant (Patuakhali)		
Opening Balance	6,110,457,429	6,372,538,882
Add:Addition During The Year (Principal)	-	
Addition During The Year (IDC)		173,535,660
Less: Refund During The Period		(435,617,113)
Less: Payment During The Year (IDC Payment)		
	6,110,457,429	6,110,457,429
Less: Current Portion	-	-
Non-Current Portion	6,110,457,429	6,110,457,429
19. Foreign Loan		
ADB Loan(450 MW - North) (Note 19.1)	15,556,252,857	15,570,049,976
IDB Loan(450 MW - North) (Note 19.2)	8,641,572,019	8,649,236,385
ADB Loan(400 MW - East) (Note 19.3)	12,067,773,205	12,077,604,384
IDB Loan(400 MW - East) (Note 19.4)	9,723,556,062	9,731,477,492
	45,989,154,144	**46,028,368,237**
19.1 ADB Loan (450 MW-North)		
Opening Balance	15,570,049,976	14,900,889,653
Add: Addition Previous Year Current Portion	1,379,712,005	1,379,712,005
Effect of Foreign Currency Loss	(13,797,119)	669,160,323
Less: Payment During The Year	-	-
	16,935,964,862	16,949,761,981
Less:Current Portion	(1,379,712,005)	(1,379,712,005)
Non-Current Portion	15,556,252,857	15,570,049,976
19.2 IDB Loan (450 MW - North)		
Opening Balance	8,649,236,385	8,277,514,661
Add: Addition Previous Year Current Portion	766,436,543	766,436,543
Effect of Foreign Currency Loss	(7,664,365)	371,721,723
Less: Payment During The Year	-	-
	9,408,008,562	9,415,672,928
Less: Current Portion	(766,436,543)	(766,436,543)
Non-Current Portion	8,641,572,019	8,649,236,385
19.3 ADB Loan(400 MW - East)		
Opening Balance	12,077,604,384	11,600,792,164
Add: Addition During The Year	-	-
Effect of Foreign Currency Loss	(9,831,180)	476,812,220
	12,067,773,205	12,077,604,384
Less: Current Portion	-	-
Non-Current Portion	12,067,773,205	12,077,604,384
19.4 IDB Loan(400 MW - East)		
Opening Balance	9,731,477,492	9,347,288,108
Add: Addition During The Year	-	-
Effect of Foreign Currency Loss	(7,921,430)	384,189,384
	9,723,556,062	9,731,477,492
Less: Current Portion	-	-
Non-Current Portion	9,723,556,062	9,731,477,492
20. Export Credit Agency (ECA) Loan		
450 MW (South) Project (Note 20.1)	-	-
225 MW Project (Note 20.2)	-	-
	-	**-**
20.1 450 MW (South) Project		
CESCE Facilities (Note 20.1.1)	-	-

Particulars	31 Mar 2026	30 Jun 2025
	BDT	BDT
HERMES Facilities (Note 20.1.2)	-	-
MIGA Facilities (Note 20.1.3)	-	-
ONDD Facilities (Note 20.1.4)	-	-
Interest During Construction Period (IDCP) (Note 20.1.5)	-	-
Effect Of Exchange Rate Changes (Note 20.1.6)	-	-
	-	-
20.1.1 CESCE Facilities		
Opening Balance	-	374,647,932
Add: Previous Year Current Portion	-	592,506,461
Less: Payment Made During the Year	-	(655,382,080)
	-	311,772,313
Add: IDCP Transferred From Facility	-	-
Adjustment For FC Loss	-	26,342,205
Less: Current Portion	-	(338,114,518)
Non-Current Portion	-	-
20.1.2 HERMES Facilities		
Opening Balance	-	660,509,956
Add: Previous Year Current Portion	-	1,088,534,511
Less: Payment Made During The Year	-	(1,204,047,650)
	-	544,996,817
Add: IDCP Transferred From Facility	-	-
Adjustment For FC Loss	-	47,314,403
Less: Current Portion	-	(592,311,220)
Non-Current Portion	-	-
20.1.3 MIGA Facilities		
Opening Balance	-	1,280,960,884
Add: Previous Year Current Portion	-	2,025,842,224
Less: Payment Made During The Year	-	(2,240,820,611)
	-	1,065,982,497
Add: IDCP Transferred From Facility	-	-
Adjustment For FC Loss	-	90,066,787
Less: Current Portion	-	(1,156,049,284)
Non-Current Portion	-	-
20.1.4 ONDD Facilities		
Opening Balance	-	502,410,361
Add: Previous Year Current Portion	-	794,562,992
Less: Payment Made During The Year	-	(878,880,451)
	-	418,092,902
Add: IDCP Transferred From Facility	-	-
Adjustment For FC Loss	-	35,325,425
Less: Current Portion	-	(453,418,327)
Non-Current Portion	-	-
20.1.5 Interest During Construction Period (IDCP)		
Opening Balance	-	-
Less: Transferred To Facilities	-	-
Closing Balance	-	-
20.1.6 Effect Of Exchange Rate Changes		
Opening Balance	-	-
Less: Transferred To Facilities	-	-
Closing Balance	-	-
20.2 225 MW Project		
HERMES Facilities (Note 20.2.1)	-	-
K-Sure Facilities (Note 20.2.2)	-	-
Interest During Construction Period (IDCP) (Note 20.2.3)	-	-
Effect of Exchange Rate Changes (Note 20.2.4)	-	-
	-	-
20.2.1 HERMES Facilities		
Opening Balance	-	471,095,312
Add: Previous Year Current Portion		743,296,674
Less: Payment Made During The Year	-	(824,992,666)
		389,399,320
Add: IDCP Transferred From Facility		-
Adjustment For FC Loss	-	30,830,640
Less: Current Portion		(420,229,961)
Non-Current Portion	-	-
20.2.2 K-Sure Facilities		

Particulars	31 Mar 2026	30 Jun 2025
	BDT	BDT
Opening Balance	-	906,824,376
Add: Previous Year Current Portion		1,430,792,057
Less: Payment Made During The Year	-	(1,588,050,908)
		749,565,525
Add: IDCP Transferred From Facility	-	-
Adjustment For FC Loss	-	59,346,747
Less: Current Portion		(808,912,272)
Non-Current Portion	-	-
20.2.3 Interest During Construction Period (IDCP)		
Opening Balance	-	-
Less: Transferred To Facilities	-	-
Non-Current Portion	-	-
20.2.4 Effect Of Exchange Rate Changes		
Opening Balance	-	-
Less: Transferred To Facilities	-	-
	-	-
21. Bond Payable	**787,500,000**	**1,750,000,000**
Details Are In Annex-5.		
22. Deferred Tax	**9,599,793,547**	**9,796,465,284**
23. Advance Land Lease Rent From UAEL		
Opening Balance	101,350,000	121,620,000
Add: Addition During The Year	-	-
	101,350,000	121,620,000
Less: Adjustment During The Year	(15,202,500)	(20,270,000)
Closing Balance	**86,147,500**	**101,350,000**

APSCL Received From United Ashuganj Energy Limited (UAEL) BDT 304,050,000 Against Upfront Lease Rent of Demised Premises of 6.42 Acres of Land For 15 Years. BDT 304,050,000 is to be Amortised within the Lease Year, i.e, 15 Years. Yearly Amortisation of the Land Lease Rent is BDT 20,270,000.

24. Deferred-Liabilities For Gratuity		
Opening Balance	278,188,932	313,155,053
Add: Provision Made During The Year	120,181,181	133,533,879
	398,370,113	446,688,932
Less: Payment Made During The Year	(40,000,000)	(168,500,000)
Closing Balance	**358,370,114**	**278,188,932**
25. Subordinated Loan-Debt Service Liabilities		
Transferred From BPDB	7,813,216,850	7,813,216,850
Less: Adjustment With Internal Receive & Payments	-	-
	7,813,216,850	**7,813,216,850**

Debt Service Liabilities (DSL) arises from Debt Service Liability in accordance of Provisional Vendor's Agreement and subsequently it will converted to Equity of BPDB which is under process. It was treated as Non-Current Liabilities in the Statement of Financial Position of APSCL and now it will be treated as Subordinated Loan and shown as separately instead of Non- Current Liabilities as per Letter Reference No. 2513/Bob/(Soci)/Unnoyn-01/85 Dated 27 November 2012 of BPDB.

26. Provision For Income Tax		
Opening Balance	2,293,588,143	891,148,961
Add: Provision Made During The Year	1,303,782,585	2,258,691,888
	3,597,370,728	3,149,840,849
Less: TDS Adjusted During The Year		(856,252,705)
Recoverable From BPDB (Note 26.1)	-	-
Paid By Payorder	-	
Closing Balance	**3,597,370,730**	**2,293,588,143**
26.1 Recoverable From BPDB		
Financial Year 2022-23	-	-
	-	**-**

As Per Power Purchase Agreement (PPA) Section 16: Taxes & Claims, after the Commercial Operations Date, BPDB shall pay to Ashuganj Power Station Company Ltd., The Prevailing Corporate Tax Annually Applicable For The Facilities In Addition To Capacity Payments And Energy Payments Related to Sale of Energy to BPDB On actual basis.

27. Current Portion of Loan		
BPDB Loan- Current Portion (Note 27.1)	-	-
Overhauling Loan- Current Portion (Note 27.2)	434,133,866	434,133,866
ECA Loan- Current Portion (Note 27.3)	35,190,486	3,769,035,581
Loan for 450 MW (North) Plant (Note 27.4)	2,200,979,142	2,200,979,142

Particulars	31 Mar 2026	30 Jun 2025
	BDT	BDT
Payable for Bond (Public Placement) P+I	155,000	147,500
SoD Loan from Eastern Bank Ltd.	442,907	1,227,284,955
SoD Loan from Janata Bank Ltd.	-	-
	2,670,901,401	**7,631,581,044**
27.1 BPDB Loan- Current Portion		
Opening Balance	-	-
Add: Addition During The Year	-	-
	-	-
Less: Payment Made During The Year	-	-
Adjustment With Internal Receive & Payment	-	-
Closing Balance	-	-
27.2 Overhauling Loan - Current Portion		
Opening Balance	434,133,866	434,133,866
Add: Addition During The Year	-	-
	434,133,866	434,133,866
Less: Payment Made During The Year	-	-
Transferred To BPDB Loan	-	-
Closing Balance	434,133,866	434,133,866
27.3 ECA Loan- Current Portion		
Opening Balance	3,769,035,581	6,675,534,919
Add: Addition During The Year	-	4,485,675,028
	3,769,035,581	11,161,209,947
Less: Payment Made During the Year (450MW South)	(2,509,644,581)	(7,392,174,366)
Less: Payment Made During the Year (225MW)	(1,236,660,112)	
Add: Adjustment for FC Loss (225MW)	12,459,599	-
	(3,733,845,095)	
Closing Balance	35,190,486	3,769,035,581
27.4 Loan For 450 MW (N) Plant		
Opening Balance	2,200,979,142	2,200,979,142
Add: Addition During The Year	-	-
	2,200,979,142	2,200,979,142
Less: Payment Made During The Year	-	-
Closing Balance	2,200,979,142	2,200,979,142
28. Liability For Interest Expense		
Accrued Interest on 450 MW (North) Govt. Loan (Note 28.1)	99,342,871	88,263,891
Accrued Interest on Overhauling Unit 3, 4 & 5 Foreign Loan (Note 28.2)	480,932,587	444,679,499
Accrued Interest on ADB Loan (450 MW - North) (Note 28.3)	2,648,518,838	2,236,957,019
Accrued Interest on IDB Loan (450 MW - North) (Note 28.4)	1,787,291,412	1,558,666,875
Accrued Interest on ECA Loan (450 MW - South) (Note 28.5)	14,124,001	14,124,001
Accrued Interest on ECA Loan(225 MW CCPP Project) (Note 28.6) (Note 28.6)	34,746,060	18,833,122
Accrued Interest on 400 MW-East Plant (Note 28.7)	3,114,958,081	2,344,862,701
Accrued Interest on Bond (Note 28.8)	28,117,022	65,638,721
Accrued Interest on Land Development Project at Patuakhali (Note	137,485,289	-
	8,345,516,164	**6,772,025,829**
28.1 Accrued Interest on 450 MW (North) Government Loan		
Opening Balance	88,263,891	71,847,001
Add: Addition During The Year	11,078,979	16,416,890
	99,342,871	88,263,891
Less: Transferred to Retained Earnings	-	-
Less: Payment Made During The Year	-	-
Closing Balance	99,342,871	88,263,891
28.2 Accrued Interest on Overhauling Unit 3, 4 And 5 GoB & Foreign Loan		
Opening Balance	444,679,499	396,342,048
Add: Addition During The Year	36,253,088	48,337,451
	480,932,587	444,679,499
Less: Payment During The Year	-	-
Closing Balance	480,932,587	444,679,499
28.3 Accrued Interest on ADB Loan(450 MW - North)		
Opening Balance	2,236,957,019	1,645,060,569
Add: Addition During The Year	411,561,820	591,896,450
	2,648,518,838	2,236,957,019
Less: Transferred To Retained Earnings	-	-
Less: Payment During The Year	-	-

Particulars	31 Mar 2026	30 Jun 2025
	BDT	BDT
Closing Balance	2,648,518,838	2,236,957,019
28.4 Accrued Interest on IDB Loan(450 MW - North)		
Opening Balance	1,558,666,875	1,229,865,598
Add: Addition During The Year	228,624,537	328,801,277
	1,787,291,412	1,558,666,875
Less: Transferred to Retained Earnings	-	-
Less: Payment During The Year	-	-
Closing Balance	1,787,291,412	1,558,666,875
28.5 Accrued Interest on ECA Loan (450 MW - South)		
Opening Balance	14,124,001	14,124,001
Add: Addition During The Year	-	
	14,124,001	14,124,001
Less: Payment During The Year	-	
Less: Transfer to Current Portion of ECA Loan		
Closing Balance	14,124,001	14,124,001
28.6 Accrued Interest on ECA Loan(225 MW CCPP Project)		
Opening Balance	18,833,122	18,833,122
Add: Addition During The Year	15,912,938	
	34,746,060	18,833,122
Less: Payment During The Year	-	
Closing Balance	34,746,060	18,833,122
28.7 Accrued Interest on 400 MW (East) Plant		
Opening Balance	2,344,862,701	1,313,578,554
Add: Addition During The Year	770,095,380	1,031,284,147
	3,114,958,081	2,344,862,701
Less: Payment During The Year	-	-
Closing Balance	3,114,958,081	2,344,862,701
28.8 Accrued Interest on Bond		
Opening Balance	65,638,721	118,752,600
Add: Addition During The Year	18,631,729	73,874,346
Bond Holders Not Collection		15,402
	84,270,450	192,642,348
Less: Payment During The Year	(56,153,425)	(127,003,627)
Closing Balance	28,117,022	65,638,721
28.9 Accrued Interest on Land Development Project at Patuakhali		
Opening Balance	-	
Add: Addition During The Year	137,485,292	
Bond Holders Not Collection		
	137,485,292	-
Less: Payment During The Year	-	
Closing Balance	137,485,289	-
29. Trade Payable		
Fuel Cost Payable Unit 3,4 And 5 (Note 29.1)	-	-
Fuel Cost Payable 50 MW Gas Engine (Note 29.1)	1,072,338,584	1,757,253,361
Fuel Cost Payable 225 MW CCPP Project (Note 29.2)	5,483,460,222	8,446,057,976
Fuel Cost Payable 450 MW CCPP South (Note 29.3)	6,621,994,542	9,200,183,000
Fuel Cost Payable 450 MW CCPP North (Note 29.4)	7,288,548,223	9,081,650,830
Fuel Cost Payable 400 MW CCPP East (Note 29.5)	3,602,914,462	6,168,832,229
Other Accounts Payable (Note 29.6)	666,971,658	1,225,328,139
	24,736,227,691	**35,879,305,535**
29.1 Fuel Cost Payable 50 MW Gas Engine		
Opening Balance	1,757,253,361	1,215,884,235
Add: Addition During The Year	486,999,505	1,262,696,947
	2,244,252,866	2,478,581,182
Less: Payment During The Year	(1,171,914,282)	(721,327,821)
Closing Balance	1,072,338,584	1,757,253,361
29.2 Fuel Cost Payable 225 MW CCPP Project		
Opening Balance	8,446,057,976	6,242,414,639
Add: Addition During The Year	4,024,920,853	5,961,290,581
	12,470,978,829	12,203,705,220
Less: Payment During The Year	(6,987,518,607)	(3,757,647,244)
Closing Balance	5,483,460,222	8,446,057,976
29.3 Fuel Cost Payable 450 MW CCPP South		
Opening Balance	9,200,183,000	7,788,003,109
Add: Addition During The Year	4,622,876,640	4,549,855,865
	13,823,059,640	12,337,858,974

Particulars	31 Mar 2026	30 Jun 2025
	BDT	BDT
Less: Payment During The Year	(7,201,065,098)	(3,137,675,974)
Closing Balance	6,621,994,542	9,200,183,000
29.4 Fuel Cost Payable 450 MW CCPP North		
Opening Balance	9,081,650,830	8,136,326,427
Add: Addition During The Year	5,097,123,797	6,933,505,003
	14,178,774,627	15,069,831,430
Less: Payment During The Year	(6,890,226,404)	(5,988,180,600)
Closing Balance	7,288,548,223	9,081,650,830
29.5 Fuel Cost Payable 400 MW CCPP East		
Opening Balance	6,168,832,229	8,798,210,163
Add: Addition During The Year	3,405,393,713	3,006,998,652
	9,574,225,942	11,805,208,815
Less: Payment During The Year	(5,971,311,480)	(5,636,376,586)
Closing Balance	3,602,914,462	6,168,832,229
29.6 Other Accounts Payable		
Receipt Against Compensation (Group Insurance)	497	497
Accounts Payable (Store Reconciliation)	-	31,818,502
IT Soul International_Payable	89,984	89,984
Medical Expense_Payable	24,092	3,482,115
Payable for Repair & Maintenance of P&M	159,032,833	-
Payable for LTP Payment (Service/Supply)	368,894,394	1,078,216,885
Provision/Payable for Gratuity_Casual Employee	-	1,010,490
Provision for Intangible Asset (ERP Software)	17,250,000	17,250,000
Provision for Various Payment of 1320 MW Project	93,351,618	93,351,618
Transport Charges Payable	135,060	108,048
Other Payable	28,193,179	-
	666,971,658	1,225,328,139

***The company maintains a separate store record by store personnel. Due to non-reconciliation a difference had arisen between the balance recorded by store division and accounts division. In FY 2023-24, the amount of difference Tk. 31,818,502 was adjusted with the Other Accounts Payable for Store Reconciliation. In the next FY 2025-26, this amount will be adjusted at the time of implementation of Inventory Module adopted by APSCL.

***The company has been maintaining a current account with Bakhrabad Gas Distribution Company Ltd. (Note-29, 33). Purchase of fuel and few issues are recorded through this account. APSCL did not record Higher Heating Value and Demand Charge for few months due to pending of the related decision between the parties. For this reason and other few issues balance of both parties does not match with each other.

30. Liability For Expenses		
Provision For Uncollectable Receivable	183,793,917	183,793,917
Vat Payable	75,333,147	73,652,134
Withholding Taxes	70,918,370	70,248,429
School Fund	33,669,570	33,669,570
Security Deposit (Contractors & Suppliers)	31,398,639	31,656,600
Overtime Expense Payable	6,110,646	10,121,752
Provision For Physical Inventory Verification	360,000	360,000
Provision For Audit Fees	-	500,000
Elegant Builders Payable	104,576	104,576
Income Tax Consultancy Fee Payable	200,000	200,000
Dividend Payable	-	-
	401,888,865	**404,306,978**
31. Worker's Profit Participation Fund		
Opening Balance	223,226,011	268,105,998
Add: Provision Made During The Year	230,268,394	223,226,009
	453,494,404	491,332,007
Less: Payment Made During The Year	-	(268,105,996)
Closing Balance	**453,494,404**	**223,226,011**

Particulars	9 Months Ended 31 Mar 2026	9 Months Ended 31 Mar 2025
	BDT	BDT
32. Sales of Electricity		
Capacity Payment (Note 32.1)	11,659,105,121	11,512,867,749
Energy Payment (Fuel) (Note 32.2)	17,662,377,733	15,912,562,622
Energy Payment (O & M) (Note 32.3)	660,789,552	591,372,769
Adjustment Consumer Price Index (50 MW)		131,465,785
Adjustment Consumer Price Index (225 MW)		258,739,266
Adjustment Consumer Price Index (450 MW_S)		379,741,134
Adjustment Consumer Price Index (450 MW_N)		422,651,197
Adjustment Consumer Price Index (400 MW_E)		4,499,364
	29,982,272,406	**29,213,899,886**
Capacity Payment		
(I) 50 MW Plant		
July	30,780,489	30,940,649
August	24,904,644	30,940,649
September	22,639,331	22,276,926
October	23,190,380	27,181,253
November	23,591,233	26,804,867
December	25,611,185	26,026,499
January	23,033,884	25,103,822
February	26,889,035	20,767,628
March	27,453,368	20,003,716
April		
May		
June		
Capacity Payment Adjustment	(18,952,268)	
	209,141,281	230,046,009
(Ii) 225 MW Plant		
July	321,930,787	326,442,691
August	321,528,479	317,112,124
September	321,126,171	313,038,700
October	321,930,787	323,852,296
November	268,567,323	266,122,560
December	166,202,857	325,011,481
January	102,578,266	320,944,805
February	102,623,852	320,944,805
March	102,809,931	320,321,554
April		
May		
June		
Capacity Payment Adjustment	(20,108,103)	
	2,009,190,350	2,833,791,016
(Iii) 450 MW (South) Plant		
July	508,542,507	569,042,984
August	493,605,241	564,538,773
September	492,885,930	564,538,773
October	494,324,553	564,538,773
November	493,964,896	
December	493,964,896	-
January	493,964,896	2,576,800
February	506,802,799	346,277,301
March	531,454,339	336,676,090
April		
May		
June		
Capacity Payment Adjustment	(5,523,556)	
	4,503,986,501	2,948,189,494
(Iv) 450 MW (North) Plant		
July	365,077,601	363,023,303
August	364,551,661	368,454,021
September	364,025,721	368,454,021
October	365,077,601	368,454,021
November	364,814,631	366,909,097
December	364,814,631	370,945,311

Particulars	9 Months Ended 31 Mar 2026	9 Months Ended 31 Mar 2025
January	364,814,631	370,945,311
February	361,376,588	250,590,020
March	362,408,202	301,385,954
April		
May		
June		
Capacity Payment Adjustment	(136,240,489)	
	3,140,720,778	3,129,161,059
(V) 400 MW (East) Plant		
July	-	348,394,656
August	-	353,233,744
September	27,627,269	353,233,744
October	243,213,322	353,233,744
November	347,685,808	352,100,407
December	343,242,250	346,551,605
January	343,242,250	264,932,271
February	343,242,250	-
March	344,156,604	-
April		
May		
June		
Capacity Payment Adjustment	(196,343,542)	
	1,796,066,211	2,371,680,171
Less: Capacity Payment Adjustment		-
Total Capacity Payment	**11,659,105,121**	**11,512,867,749**
Energy Payment (Fuel)		
(I) 50 MW Plant		
July	68,792,109	70,751,792
August	103,778,019	78,302,277
September	83,350,060	88,023,895
October	60,963,058	108,344,149
November	56,501,276	103,166,502
December	6,766,581	97,481,687
January	17,306,128	101,458,124
February	22,720,471	79,921,081
March	21,875,816	93,210,875
April		
May		
June		
	442,053,518	820,660,382
(II) 225 MW Plant		
July	471,279,232	557,837,450
August	530,494,453	523,471,594
September	512,096,630	521,899,561
October	249,096,339	575,339,031
November	299,517,405	419,265,197
December	535,783,654	500,151,908
January	475,053,534	531,298,819
February	440,910,501	472,375,083
March	521,672,406	521,069,131
April		
May		
June		
	4,035,904,154	4,622,707,774
(III) 450 MW (South) Plant		
July	788,991,462	674,795,287
August	781,129,527	715,562,882
September	736,386,552	179,380,603
October	464,373,820	5,522,000
November	521,309,845	5,522,000
December	404,856,048	5,522,000
January	5,522,000	11,448,536
February	415,599,802	534,508,106
March	509,639,243	574,426,061

Particulars	9 Months Ended 31 Mar 2026	9 Months Ended 31 Mar 2025
April		
May		
June		
	4,627,808,299	2,706,687,479
(IV) 450 MW (North) Plant		
July	783,102,783	691,276,463
August	804,491,279	575,240,524
September	745,253,179	706,860,525
October	621,021,500	630,716,865
November	122,913,845	726,960,748
December	233,711,244	708,628,076
January	709,517,532	120,710,919
February	677,154,238	6,722,046
March	359,652,136	515,758,712
April		
May		
June		
	5,056,817,736	4,682,874,878
(V) 400 MW (East) Plant		
July	-	563,570,577
August	-	676,367,084
September	133,293,025	737,827,583
October	657,100,784	823,406,952
November	674,645,004	278,459,913
December	683,599,366	-
January	601,016,508	-
February	249,279,814	-
March	500,859,525	-
April		-
May		-
June		-
	3,499,794,026	3,079,632,109
Total Energy Payment (Fuel)	**17,662,377,733**	**15,912,562,622**
Energy Payment (O & M)		
(I) 50 MW Plant		
July	1,046,589	1,082,200
August	1,584,360	1,192,723
September	1,270,099	1,342,142
October	924,481	1,653,090
November	855,891	1,573,532
December	89,812	1,486,079
January	252,218	1,548,831
February	336,214	1,217,242
March	322,583	1,421,879
April		
May		
June		
	6,682,247	12,517,718
(II) 225 MW Plant		
July	10,157,373	11,943,294
August	11,424,424	11,054,781
September	11,221,685	11,190,535
October	5,262,365	12,525,941
November	6,136,597	8,668,414
December	11,394,701	10,394,157
January	10,231,835	11,054,046
February	9,360,232	9,967,381
March	11,285,397	11,088,516
April		
May		
June		
	86,474,609	97,887,065
(III) 450 MW (South) Plant		
July	20,244,089	15,400,712

Particulars	9 Months Ended 31 Mar 2026	9 Months Ended 31 Mar 2025
August	20,017,096	16,642,685
September	18,780,734	4,003,934
October	11,299,033	(189,295)
November	12,610,888	
December	8,490,443	-
January		14,394
February	9,683,189	11,864,160
March	11,129,481	13,016,464
April		
May		
June		
	112,254,953	60,753,054
(IV) 450 MW (North) Plant		
July	37,898,502	31,597,641
August	38,904,800	26,875,816
September	35,865,051	33,298,673
October	29,606,498	29,577,077
November	5,521,246	33,352,767
December	10,592,212	31,032,294
January	33,296,384	4,924,545
February	31,716,807	-
March	16,605,509	23,796,730
April		
May		
June		
	240,007,009	214,455,543
(V) 400 MW (East) Plant		
July	-	36,062,669
August	-	44,287,883
September	5,171,685	50,118,518
October	43,248,463	56,476,875
November	42,936,484	18,813,444
December	41,786,844	-
January	35,904,425	-
February	15,269,600	-
March	31,053,233	-
April		-
May		-
June		-
	215,370,734	205,759,389
Total Energy Payment (O & M)	**660,789,552**	**591,372,769**
33. Cost of Sales		
Fuel Cost: Gas & Diesel (Note 33.1)	17,637,353,844	15,734,049,480
Depreciation on Plant & Machinery (Annex 1)	3,961,075,574	3,618,040,761
Repair & Maintenance (Note 33.2)	963,807,133	876,856,199
Personnel Expense (Direct) (Note 33.3)	788,711,378	776,132,662
	23,350,947,930	**21,005,079,102**
Fuel Cost: Gas & Diesel		
Cost of Gas		
(I) 50 MW Plant		
July	76,577,006	79,272,430
August	114,390,803	86,116,014
September	92,048,553	97,482,132
October	67,607,048	118,103,541
November	62,226,969	112,380,624
December	7,173,606	106,098,042
January	18,110,510	110,956,092
February	24,761,748	87,409,203
March	24,103,264	101,754,879
April		
May		
June		
	486,999,505	899,572,957
(II) 225 MW Plant		

Particulars	9 Months Ended 31 Mar 2026	9 Months Ended 31 Mar 2025
July	466,900,357	548,327,189
August	524,865,103	532,413,990
September	511,359,472	531,211,841
October	252,577,393	564,081,312
November	309,098,391	403,050,804
December	530,359,465	474,556,598
January	471,948,707	502,957,604
February	438,098,753	449,607,488
March	519,713,213	496,544,386
April		
May		
June		
	4,024,920,853	4,502,751,212
(III) 450 MW (South) Plant		
July	802,939,340	634,381,521
August	809,395,338	672,057,821
September	750,618,796	161,346,523
October	458,139,562	5,522,000
November	504,119,723	5,522,000
December	388,031,965	5,522,000
January	7,274,539	20,243,358
February	402,143,502	513,419,243
March	500,213,878	554,811,497
April		
May		
June		
	4,622,876,640	2,572,825,963
(IV) 450 MW (North) Plant		
July	777,875,964	689,435,816
August	797,585,253	572,674,998
September	743,355,604	702,743,429
October	621,001,332	635,448,634
November	113,120,706	711,718,554
December	261,048,242	701,828,376
January	704,020,417	127,444,984
February	668,683,083	8,425,894
March	410,433,197	614,847,166
April		
May		
June		
	5,097,123,797	4,764,567,851
(V) 400 MW (East) Plant		
July	2,218	555,064,543
August	4,449	658,169,039
September	133,293,025	719,237,427
October	651,991,659	801,322,978
November	643,552,731	260,452,375
December	668,087,962	5,457
January	578,192,145	-
February	248,426,808	2,217
March	481,842,719	2,217
April		
May		
June		
Previous Year For 400 MW (East Plant)		
	3,405,393,713	2,994,251,819
Total Cost of Gas	17,637,314,512	15,733,969,802
Cost of Diesel	39,332	79,678
Total Fuel Cost: Gas & Diesel	**17,637,353,844**	**15,734,049,480**
Repair & Maintenance		
Chemical & Gas Consumption	7,310,755	11,312,006
Lube Oil,Grease,Vaseline etc.	30,151,437	50,799,554
Spare Parts	208,031,379	187,384,899

Particulars	9 Months Ended 31 Mar 2026	9 Months Ended 31 Mar 2025
Repair & Maintenance of Plant & Machinery	718,313,563	627,359,740
	963,807,133	**876,856,199**
Personnel Expense (Direct)		
Salary & Allowances (Workers)	233,581,511	231,517,957
Salary & Allowances (Officers)	240,370,986	232,494,524
APA Bonus	-	-
Overtime Allowance	47,366,833	38,571,814
Employer's Contribution to CPF	27,368,618	27,629,836
Festival Allowances (Workers)	16,629,289	16,653,928
Leave Encashment	48,433,435	54,903,937
Domestic Gas & Electricity For Employees	28,590,060	27,096,281
Festival Allowances (Officers)	18,139,410	17,438,190
Uniform & Liveries		2,684,220
Education Allowance	3,446,957	3,577,809
Conveyance	18,047,677	18,146,294
Bangla New Year Allowance	-	4,744,716
Group Insurance Premium	3,241,566	3,413,019
Employees Welfare & Recreation Expenses	448,848	
Gratuity (Note 33.3.1)	93,608,187	87,645,561
Medical Expenses Re-Imbursed	9,438,001	9,614,576
	788,711,378	**776,132,662**
33.3.1 Gratuity		
Officers	44,394,102	40,865,281
Worker	49,214,085	45,852,440
Casual Employees		927,840
	93,608,187	**87,645,561**
34. Other Operating Income		
Sale of Scraps	6,926,756	14,957,253
Forfeited of Pay Order	926,020	2,026,709
House Rent	63,008	25,650
Income From Lease Rent Amortization	15,202,500	15,202,500
Income From Recruitment	377,800	2,084,400
Income From Power Plant Training Center/ Rest House	-	52,700
Sale of Hydrogen Gas	24,150	15,555
Income from Vehicle Insurance Compensation	-	
Sale of Tender Documents	18,500	170,600
Miscellaneous Income	4,873,086	6,215,677
	28,411,820	**40,751,044**
35. Personnel Expenses (Indirect)		
Salary & Allowances (Executive Directors)	6,804,550	8,581,550
Salary & Allowances (Workers)	30,052,745	27,926,501
Salary & Allowances (Officers)	67,407,363	54,125,821
APA Bonus	-	-
Overtime Expense	2,215,801	765,995
Employer's Contribution to CPF	6,546,352	5,365,764
Festival Allowances (Workers)	2,138,052	2,170,616
Leave Encashment	6,184,238	5,783,963
Domestic Gas & Electricity for Employees	5,855,795	4,626,496
Festival Allowances (Officers)	4,625,550	4,256,322
Salaries (Casual Employees)	40,728,215	40,784,668
Uniform & Liveries	-	1,051,980
Education Allowance	663,412	524,232
Conveyance	2,512,244	1,855,906
Bangla New Year Allowance	-	2,862,188
Group Insurance Premium	964,359	698,090
Employees Welfare & Recreation Expenses	92,355	45,000
Festival Allowances (Casual Employees)	3,736,620	3,779,580
Gratuity (Note 35.1)	27,467,024	24,881,577
Festival Allowances (Executive Directors)	-	896,743
Medical Expenses Re-Imbursed	4,463,294	4,334,576
	212,457,969	**195,317,568**
Gratuity		
Executive Directors	936,593	1,908,300
Officers	19,730,711	17,878,561
Office Staff	5,905,690	5,094,716
Casual Employees	894,030	
	27,467,024	**24,881,577**
36. Office & Other Expenses		

Particulars	9 Months Ended 31 Mar 2026	9 Months Ended 31 Mar 2025
Director's Honorarium	1,364,637	1,296,000
Board Meeting Expenses	150,371	427,228
Committee Meeting Expenses	1,547,521	1,848,011
AGM & EGM Expenses	50,000	833,270
Audit Fee	-	500,000
Hospitalization Benefit	153,947	6,330
Legal Expenses	1,353,348	512,080
Technical Committee Meeting Expenses	-	-
Advertising & Procurement Processing Expenses	4,006,224	5,003,812
Recruitment & Appointment Affairs Expenses	512,166	4,912,502
Printing & Stationery	6,203,648	1,136,695
Postage, Internet & Telephone	1,213,508	2,164,176
Newspapers	211,211	168,473
Entertainment	427,576	720,599
Training & Education	522,859	607,500
Bank Charges	687,414	2,904,925
Travelling & Daily Allowances	4,185,103	4,716,865
Asset/Inventory Physical Verification	-	-
Fees For Income Tax Consultants	200,000	40,000
Defense Service Expense	3,448,581	1,072,173
CSR (Corporate Social Responsibilities)	4,317,582	728,200
Bond & Share Issue Expense	2,249,718	1,967,650
Corporate Office Maintenance (Dhaka Office)	3,140,502	2,952,329
a2i Program	-	
Covid-19 Expense	-	
Business Development Expense	278,470	744,871
	36,224,386	**35,263,689**
37. Repair & Maintenance		
Carriage Inward, Freight & Handling	3,176,747	1,901,401
Insurance Expenses (Vehicle)	935,896	981,296
Cleaning & Gardening	12,269,137	6,177,252
Building Maintenance	6,863,141	10,587,415
Roads & Other Civil Maintenance	580,538	324,449
Electrical Maintenance	2,950,790	321,465
Rent, Rates & Taxes	11,554,906	20,268,299
Annual License Renewal Fees	4,600,000	-
Consultancy Services	2,267,458	3,780,593
Transformer Oil, Silica Gel, Etc.	761,194	270,722
Other Operating Expenses	4,731,580	4,361,795
Repair of Office Equipment & Furniture	179,363	138,030
Fuel For Transport	6,769,358	10,417,003
Vehicle Rent	4,012,367	6,480,518
Vehicle Maintenance	3,230,300	4,368,512
	64,882,774	**70,378,750**
38. Finance Income		
Interest Income	74,366,093	165,941,093
Dividend Income	45,612,000	106,428,000
	119,978,093	**272,369,093**
39. Financial Expenses		
Interest on Government Loan (Overhauling)	10,205,056	10,205,057
Interest on Foreign Loan (Overhauling)	26,048,032	26,048,032
Interest on 225 MW ECA Loan	60,402,169	194,149,577
Interest on 450 MW (South) ECA Loan	32,249,370	346,808,760
Interest on Bond	118,103,424	255,937,500
Interest Expense 400 MW (East) Plant	770,095,380	773,512,312
Interest Expense Land Development Project at Patuakhali	137,485,292	
Bank Interest Expense	53,107,751	277,074,571
Interest on 450 MW (North)	651,265,336	702,835,963
	1,858,961,810	**2,586,571,771**
40. Foreign Currency Fluctuation (Gain)/Loss		
225 MW ECA Loan	-	81,285,347
450 MW (South) ECA Loan	-	150,270,308
ADB & IDB Loan For 450 MW (North) Plant	(21,461,485)	858,459,419
ADB & IDB Loan For 400 MW (East) Plant	(17,752,609)	710,104,416
USD Bank Account	901,081	(5,560,994)
	(38,313,013)	**1,794,558,495**

Ashuganj Power Station Company Ltd.
Details of Property, Plant & Equipment and Intangible Assets
As At 31 Mar 2026

Annex-1

Category of Assets	Cost/ Revalued Amount					Rate (%)	Accumulated Depreciation/ Amortisation				Written Down Value at 31 Mar 2026
	Opening Balance at 1 Jul 2025	Addition During the period	Transferred from Capital W/P	Sale on Disposal	Closing Balance at 31 Mar 2026		Opening Balance at 1 Jul 2025	Depreciation on Disposal	Charge for the period	Closing Balance at 31 Mar 2026	
	BDT	BDT		BDT	BDT		BDT		BDT	BDT	BDT
Property, Plant & Equipment											
Land	2,065,295,597	149,147			2,065,444,744	-	-	-		-	2,065,444,744
Building	2,470,659,172	7,825,056			2,478,484,228	1.55 - 13.33	1,080,333,303		31,237,875	1,111,571,178	1,366,913,050
Plant & Machineries	117,955,968,692	917,204,884			118,873,173,576	5 - 20	41,175,846,184		3,961,075,574	45,136,921,759	73,736,251,818
Office Equipments	129,689,894	1,825,600			131,515,494	10 - 33.33	111,261,711		4,474,437	115,736,148	15,779,347
Vehicles	141,554,986	-			141,554,986	12.5	111,095,502		3,309,985	114,405,487	27,149,499
Furniture and fixtures	44,417,200	2,088,561			46,505,761	20	43,681,061		1,110,297	44,791,358	1,714,403
Overhauling Project	7,764,673,800				7,764,673,800	7.14	7,764,673,800			7,764,673,800	-
Total at 31 Mar 2026	**130,572,259,341**	**929,093,249**	**-**	**-**	**131,501,352,590**		**50,286,891,561**	**-**	**4,001,208,168**	**54,288,099,729**	**77,213,252,860**
Total at 30 June 2025	128,779,025,000	1,793,234,342	-	-	130,572,259,341		45,279,714,431	-	5,007,177,130	50,286,891,561	83,499,310,568
Intangible Assets											
Software (ERP)	50,907,590	-		-	50,907,590	33.33	50,907,590		-	50,907,590	-
E-Auction Software	300,000	-			300,000	33.33	300,000		-	300,000	-
Total at 31 Mar 2026	**51,207,590**	**-**	**-**	**-**	**51,207,590**		**51,207,590**	**-**	**-**	**51,207,590**	**-**
Total at 30 June 2025	51,207,590	-	-	-	51,207,590		28,072,622	-	23,134,968	51,207,590	-

Annex 1 (A)

Total depreciation	4,001,208,168
Less:	
Depreciation of Plant & Machinery: COGS	3,961,075,574
Depreciation Overhauling Project: COGS	-
Depreciation: Administrative	40,132,594

Ashuganj Power Station Company Ltd
Details of Capital Work-in-Progress
As At 31 Mar 2026

Patuakhali 1320 MW Super Thermal Power Plant Project — **Annex-2A**

Particulars	1 Jul 2025 BDT	Addition During the Period BDT	31 Mar 2026 BDT
Land & Land development	6,271,084,521		6,271,084,521
Personal ledger (P/L) Account (Advance)	3,972,496,312		3,972,496,312
Personal ledger (P/L) Account (Exp.)	(3,972,496,312)		(3,972,496,312)
Consultancy service	58,901,234	194,546	59,095,780
Entertainment	1,923,248	254,836	2,178,084
Salary and allowance	74,618,724		74,618,724
Printing and stationary	895,529	161	895,690
Conveyance	968,630	53,304	1,021,934
Office expense	15,917,040	*1,486,413*	17,403,453
Surveyor (for land acquisition)	2,692,396		2,692,396
Office furniture	464,255		464,255
Rent rates and taxes	2,171,990	14,832,619	17,004,609
Fuel for vehicle	1,554,960	52,000	1,606,960
Office equipment	1,563,963		1,563,963
Office rent	4,374,800		4,374,800
Vehicle	4,957,500		4,957,500
Legal fee	671,000		671,000
Repair of Office equipment	62,121		62,121
Civil works	43,085,757		43,085,757
Vehicle maintenance expense	173,980		173,980
Vehicle rent	2,554,414		2,554,414
Liquidity Damage	(112,030,756)		(112,030,756)
Compensation	(107,683,700)		(107,683,700)
Bond interest expense	271,307,371		271,307,371
IDC	544,795,100		544,795,100
Total	**7,085,024,077**	**16,873,879**	**7,101,897,956**

Three 600 MW CCPP Project — **Annex-2B**

Particulars	1 Jul 2025 BDT	Addition during the period BDT	31 Mar 2026 BDT
Land			-
Consultancy service	13,182,762		13,182,762
Entertainment			-
Salary and allowance			-
Printing and stationary			-
Conveyance			-
Land & land development	106,056,721		106,056,721
Consultancy service			-
Total	**119,239,483**	**-**	**119,239,483**

SSC Vocational School Project — **Annex-2C**

Particulars	1 Jul 2025 BDT	Addition during the period BDT	31 Mar 2026 BDT
Office & other expense	119,073		119,073
Welding & mechanical equipment	9,309,898		9,309,898
Education & laboratory material	54,579		54,579
Electrical equipment	690,349		690,349
Salary & Allowance	17,156,241		17,156,241
Furniture	22,974		22,974
Network, communication & IT equipment	641,345		641,345
Total	**27,994,459**	**-**	**27,994,459**

Raipura 120 MW Solar Project — **Annex-2D**

Particulars	1 Jul 2025 BDT	Addition during the period BDT	31 Mar 2026 BDT
Consultancy Service	8,312,631		8,312,631
Serveying & Mapping Expense	708,749	649,353	1,358,102
Printing & Stationary	46,545		46,545
Rent, Rates & Taxes	1,158,500	575,000	1,733,500
Travelling & Daily Allowance	41,000		41,000
Entertainment	69,183	1,710	70,893
Total	**10,336,608**	**1,226,063**	**11,562,671**

Ashuganj Power Station Company Ltd
Cash at bank
For the Period Ended 31 Mar 2026 **Annex-3**

Cash at bank on STD/SND account

SL	Bank	Branch	Types of Account	Account No.	31 Mar 2026	30 Jun 2025
					BDT	BDT
1	Agrani Bank	Principal Br	STD	0200016596751	155,099,451	152,347,140
2	Agrani Bank	Principal Br	STD	38434	3,573,968	3,513,137
3	EBL	Gulshan	STD	1041220000229	8,255,285	1,497,767
4	EXIM Bank	Ashuganj Br	STD	3040	853,870	839,241
5	HSBC	Tejgoan Br	STD	107232	2,101	2,083
6	Janata Bank	Local Office	STD	1745	25,203	25,373
7	Janata Bank	Abdul Gani Road Br.	STD	11353	553,444	546,977
8	Janata Bank	Local Office	STD	1902	3,215,449	3,168,332
9	Janata Bank	Corporate Br	STD	1065	89,882	89,146
10	Janata Bank	Corporate Br	STD	892	4,697,707	191,439,305
11	Janata Bank	Local Office	STD	100146614340	14,327	13,242
12	Rupali Bank	Rupali Sadan Corporate Br	STD	175	17,822,359	5,561,645
13	Rupali Bank	Corporate Br	STD	172	185,079	181,947
14	Sonali Bank	S.B Corporate Br	STD	1617003000082	328,568	328,119
15	Trust Bank	Ashuganj Br	STD	16	2,147,158	1,994,277
16	Sonali Bank	Ashuganj Br	STD	11	24,066	24,303
17	EXIM Bank	Ashuganj Br	STD	21352	44,636,843	40,402,789
18	Pubali Bank	Ashuganj Br	STD	42	1,246,568,972	5,893,654
19	HSBC	Tejgoan Br	STD	107067	-	
20	SCB	Gulshan	STD	01_01	-	
21	SCB	Gulshan	SND	02_01		
22	SCB	Gulshan	SND	02_02		
23	City Bank	Gulshan	HPA	575001	23,409	23,202
24	Rupali Bank		FCAC	0026027000019	4,797,206	4,905,404
	Total STD/SND account (A)				**1,492,914,347**	**412,797,083**

Cash at Bank on Restricted Account :

SL	Bank	Branch	Types of account	Account No.	BDT	BDT
1	HSBC	Tejgaon	DSAA	16	-	3,384
2	HSBC (*)	Tejgaon	DSRA	17	15,707,667	1,288,286,536
3	HSBC	Tejgaon	PPA Proceed	19	14,204,541	36,845,767
4	HSBC	Tejgaon	Disbursement	69	230,104	230,104
5	HSBC	Tejgaon	PPA Proceed	70	49,076,934	2,167,341,604
6	Standard Chartered Bank	Gulshan	Disbursement	017302	2,879	2,880
7	Standard Chartered Bank	Gulshan	PPA Proceed	017303	16,222,938	23,056,580
8	Standard Chartered Bank (**)	Gulshan	DSA	017304	34,314,382	142,020,170
9	Standard Chartered Bank	Gulshan	PPA Proceed	027303	5,760,660	1,788,316
	Total in Restricted Account (B)				**135,520,105**	**3,659,575,341**

(*) As per common terms agreement (CTA) APSCL shall not be permitted to make any withdrawal from the Debt Service Reserve Account (DSRA). APSCL can withdraw the amount from the PPA account after fulfilling certain conditions and with the consent of the intercreditor agent.
(**) As per common terms agreement (CTA) APSCL shall not be permitted to make any withdrawal from the Debt Service Account (DSA). APSCL can withdraw the amount from the PPA account after fulfilling certain conditions and with the consent of the intercreditor agent.

Cash at bank: Proceed from Bond Issue (Public Placement)

SL	Bank	Branch	Types of account	Account No.	BDT	BDT
1	Exim Bank	Shantinagar	Bond Proceed	11313100058043	1,219,977	27,398,019
2	Pubali Bank	Shantinagar	Bond Proceed	2940102000966	56,957	-
	Total Proceed from Bond Issue (Public Placement) ('C)				**1,276,933**	**27,398,019**

Total cash at Bank (A+B+C)	**1,629,711,386**	**4,099,770,443**

Ashuganj Power Station Company Ltd
Fixed Deposit Account (FDR) **Annex - 4**
For the Period Ended 31 Mar 2026

SL	Bank	Branch	Types of Account	Account No.	31 Mar 2026	30 Jun 2025
					BDT	BDT
1	ICB	Head Office	FDR		-	50,000,000
2	Janata Bank	Abdul Gani Road Br.	FDR		138,576,038	128,668,559
3	Janata Bank	Corporate Br	FDR		425,556,037	391,136,063
4	Janata Bank	Sat Masjid Road Br	FDR		57,623,136	53,447,348
5	NRBC	Principal Br	FDR		-	5,530,386
	Total in FDR Account				**621,755,211**	**628,782,357**

Ashuganj Power Station Company Ltd.
Statement of FDR (For more than 03 months)
As at 31.03.2026

SL	FDR No.	Name of the Bank	Branch	Principal Amount	Period (Months/ Days)	Value of FDR by maturity	Date of FDR	Maturity date	Rate of Interest
1	0100215586922/0100215586841	Janata Bank	Abdul Goni Road	100,000,000	12 (Twelve)	138,576,038	03.02.26	03.02.27	11.00%
2	20029419/0100224726133	Janata Bank	Motijheel, Corp.	318,820,000	12 (Twelve)	425,556,037	09.02.26	09.02.27	11.00%
3	0100253432035/0100278088655	Janata Bank	Sat Masjid Corp.	51,620,000	12 (Twelve)	57,623,136	11.08.25	11.08.26	10.00%
		Sub-Total		**470,440,000**		**621,755,211**			
		Grand Total		**470,440,000**		**621,755,211**			