

1st Quarter Financial Statements (Un-audited)
Of
Ashuganj Power Station Company Limited
for the FY 2020-2021.

Ashuganj Power Station Company Ltd
Statement of Financial Position (Un-audited)
As at 30 September 2020

Particulars	Amount in Taka	
	Sept. 30, 2020	June 30, 2020
Assets		
Non-current assets		
Property, plant and equipment	81,560,444,195	82,707,333,652
Investment in UAEL	304,050,000	304,050,000
Capital works-in-progress	11,015,418,963	9,273,004,014
Total non-current assets	92,879,913,158	92,284,387,666
Current assets		
Store Materials	4,774,490,625	4,623,219,995
Advances, deposits and pre-payments	771,845,071	654,706,450
Accounts and other receivable	6,137,007,498	4,442,015,408
Short term deposit	2,235,762,750	154,866,334
Cash and cash equivalents	15,485,448,343	18,130,922,390
Total current assets	29,404,554,287	28,005,730,577
Total assets	122,284,467,447	120,290,118,242
Equity and liabilities		
Share capital	12,187,614,964	12,187,614,964
Equity of BPDB	-	-
Equity of Govt.	1,233,688,485	1,233,688,485
Direct grant	344,182,000	344,182,000
Retained earnings	10,722,382,866	9,742,291,497
	24,487,868,315	23,507,776,945
Subordinated loan		
Subordinated loan-debt service liabilities	10,252,300,000	10,252,300,000
Non-current liabilities		
Government loan	2,795,841,537	2,850,427,627
Foreign loan	29,658,378,432	28,835,088,505
Export credit agency (ECA)	23,369,044,847	23,380,107,659
Bond Payable	6,000,007,669	6,000,007,669
Deferred tax	9,109,460,956	9,014,460,957
Advance land lease rent UAEL	197,632,500	202,700,000
Deferred-liabilities for gratuity	676,896,902	674,327,199
Total non-current liabilities	71,807,262,843	70,957,119,616

Particulars	Amount in Taka	
	Sept. 30, 2020	June 30, 2020

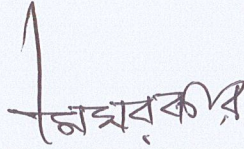
Current liabilities

Provision for income tax	1,117,081,913	1,081,495,140
Current portion of loan	7,852,467,122	7,852,467,122
Advance land lease rent UAEL	20,270,000	20,270,000
Liabilities for interest expense	3,400,879,168	3,572,306,214
Trade payable	2,568,864,126	2,330,800,709
Liabilities for expenses	517,009,716	504,122,824
Worker's profit participation fund (WPPF)	260,464,243	211,459,673
Total current liabilities	15,737,036,288	15,572,921,681
Total equity and liabilities	122,284,467,447	120,290,118,242

These financial statements should be read in conjunction with annexed notes



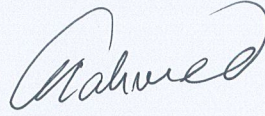
Company Secretary



Executive Director (Finance)



Managing Director



Director


Dhaka, Bangladesh
Date: 31 January 2021

Ashuganj Power Station Company Ltd

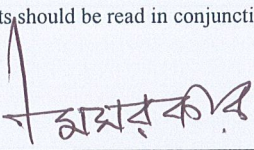
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period ended 30 September 2020

Particulars	Amount in Taka	
	30 Sept. 2020 BDT	30 Sept. 2019 BDT
Revenue (Sales)	5,814,505,861	6,100,809,530
Cost of sales	3,329,753,481	3,668,588,526
Gross profit	2,484,752,380	2,432,221,004
Other operating income	26,565,113	23,749,573
	2,511,317,493	2,455,970,577
Operation and maintenance expenses		
Personnel expenses	303,123,277	322,316,206
Office and other expenses	20,067,837	41,039,947
Repair and maintenance	20,989,117	24,200,562
Depreciation expenses	14,797,245	16,911,196
	358,977,476	404,467,911
Operating profit	2,152,340,017	2,051,502,666
Finance income	90,057,861	162,093,034
Financial expense	1,086,595,916	1,153,850,858
Foreign currency fluctuation (gain)/loss	(3,880,748)	1,488,650
Income before tax	1,159,682,711	1,058,256,192
Income tax expenses		
Current tax	35,586,773	37,719,913
Deferred tax	95,000,000	200,000,000
	130,586,773	237,719,913
Profit after tax	1,029,095,938	820,536,279
Worker's profit participation fund (WPPF)	49,004,568	50,393,152
Other Comprehensive income	-	-
Net income	980,091,369	770,143,127
Earnings per share:		
Basic earnings per share of BDT 10	0.80	0.63
Diluted earnings per share of BDT 10	0.35	0.27

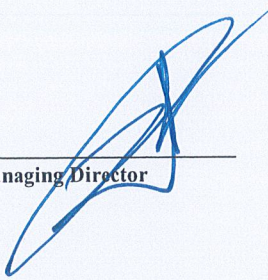
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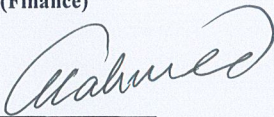
Company Secretary



Executive Director (Finance)



Managing Director



Director


Dhaka, Bangladesh
Date: 31 January 2021

Ashuganj Power Station Company Ltd

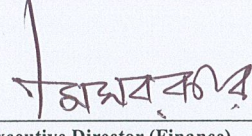
Statement of Changes in Equity (Un-audited)
For the period ended 30 Sept. 2020

Particulars	Share capital	Equity of BPDB	Equity of Govt.	Direct Grant	Retained earnings	Total
	BDT	BDT	BDT	BDT	BDT	BDT
FY: 2020-21 (July 2020 to Sept. 2020)						
Balance at 01 July 2020	12,187,614,964	-	1,233,688,485	344,182,000	9,742,291,497	23,507,776,946
450 MW (N) Govt. loan (60%) transferred			-			-
Total comprehensive income					980,091,369	980,091,369
Payment of dividend						
Balance at 30 Sept. 2020	12,187,614,964	-	1,233,688,485	344,182,000	10,722,382,866	24,487,868,315
FY: 2019-20 (July 2019 to June 2020)						
Balance at 01 July 2019	6,615,000,000		1,247,678,074	344,182,000	8,137,146,691	21,916,621,729
Equity of BPDB transferred to paid up capital	5,572,614,964					
Total comprehensive income			-		2,514,030,070	2,514,030,070
Prior year adjustment (ADB & IDB Loan of 450 MW -N Plant)					(338,367,079)	(338,367,079)
Prior year store and mobilization adjustment					414,784,056	414,784,056
Prior year deferred tax adjustment					(611,718,222)	(611,718,222)
Adjustment after finalization of Actual govt. loan (450 MW - north plant)			(13,989,589)		23,315,982	9,326,393
Payment of dividend	-	-	-	-	(396,900,000)	(396,900,000)
Balance at 30 June 2020	12,187,614,964	-	1,233,688,485	344,182,000	9,742,291,497	23,507,776,946
FY: 2018-19						
Balance at 01 July 2018	6,615,000,000	5,572,614,964	-	344,182,000	4,420,263,013	16,952,059,977
450 MW (N) Govt. loan (60%) transferred			1,247,678,074			1,247,678,074
Total comprehensive income	-	-	-	-	4,047,633,678	4,047,633,678
Payment of dividend	-	-	-	-	(330,750,000)	(330,750,000)
Balance at 30 June 2019	6,615,000,000	5,572,614,964	1,247,678,074	344,182,000	8,137,146,691	21,916,621,729

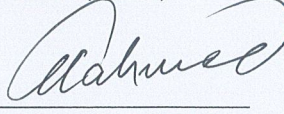
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Company Secretary



Executive Director (Finance)



Director



Managing Director

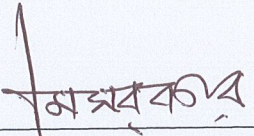
Ashuganj Power Station Company Ltd

Statement of Cash Flows (Un-audited)
For the period ended 30 Sept. 2020


Particulars	30 Sept. 2020 BDT	30 Sept. 2019 BDT
Cash flows from operating activities		
Cash received from operation	4,151,347,512	3,886,324,601
Cash received from other income	79,721,733	29,936,837
Payment for salary and allowances	(300,553,574)	(305,450,191)
Payment to suppliers	(2,127,927,014)	(2,173,837,745)
Finance expense paid	(1,258,022,962)	(989,725,915)
Net cash received from operating activities	544,565,695	447,247,587
Cash flows from investing activities		
Acquisition of property, plant and equipment	(112,212,422)	(7,841,121)
Payments towards project cost	(1,742,414,949)	(480,630,055)
Net cash used in investing activities	(1,854,627,371)	(488,471,176)
Cash flows from financing activities		
Repayment of government loan	(53,282,649)	(53,282,649)
Repayment of foreign loan	-	(16,612,265)
Short term deposit	(2,080,896,417)	(918,601)
Loan paid to BPDB	-	(148,977,706)
Government loan payment for 450 MW (N) project	(27,415,297)	(27,415,297)
ADB loan payment for 450 MW (N) project	(532,443,406)	(529,934,838)
IDB loan payment for 450 MW (N) project	(295,774,829)	(294,381,309)
Government loan received for 400 MW (E) project	20,000,000	125,000,000
ADB loan received for 400 MW (E) project	502,647,062	293,520,708
IDB loan received for 400 MW (E) project	1,142,982,525	10,647,000
Net cash from/(used in) financing activities	(1,324,183,011)	(642,354,957)
Net increase in cash and cash equivalents	(2,634,244,687)	(683,578,546)
Opening cash and cash equivalents	18,130,922,390	12,977,352,130
Effects of exchange rate changes on cash and cash equivalents	(11,229,361)	(40)
Closing cash and cash equivalents	15,485,448,344	12,293,773,544



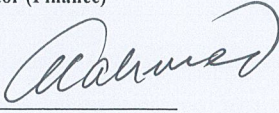
Company Secretary



Executive Director (Finance)



Managing Director



Director

Ashuganj Power Station Company Ltd

Notes to the Financial Statements (Un-audited)
For the period ended 30 Sept. 2020

Notes	Amount in Taka	
	Sept. 30, 2020 BDT	June 30, 2020 BDT
4.00 Property, plant and equipment :		
Cost		
Opening balance	106,284,114,126	109,906,958,747
Add: Addition during the period	112,212,422	257,155,379
Less: GT-1, GT-2 and ST Plant disposal (Cost Value adjustment)	-	(3,880,000,000)
Closing balance	106,396,326,548	106,284,114,126
Accumulated depreciation		
Opening balance	23,576,780,474	22,055,538,085
Add: Charge for the period	1,259,101,880	5,013,242,389
Less: Depreciation adjustment of GT-1, GT-2 & ST Plant	-	(3,492,000,000)
Closing balance	24,835,882,354	23,576,780,474
Written down value at 30 Sept. 2020	Annex-I 81,560,444,195	82,707,333,652
5.00 Investment in UAEL :	304,050,000	304,050,000

We have departure IFRS 9 (The equity investment) in UAEL should have been recorded as fair value through profit and loss or other comprehensive income. We departure from the IFRS 9 because the fair value of this equity investment can not be determined. If we had followed IFRS 9 properly then they would be adjust in the investment in UAEL amount and the retained earnings amount.

6.00 Capital works-in-progress :

400 MW (East) Project	6.01	10,116,265,921	8,383,866,492
Patuakhali 1320 MW Super Thermal Power Plant Project	6.02	865,555,488	855,539,968
3*600 MW CCPP Plant	6.07	33,597,554	33,597,554
		11,015,418,963	9,273,004,014

APSCL is going to implement new power plants 400 MW (East) Project and Patuakhali 1320 MW Super Thermal Power Plant Project. All costs in such projects are shown as capital works-in-progress.

6.01 400 MW (East) Project :

Opening balance		8,383,866,492	2,264,746,058
Add: Addition during the period		1,732,399,429	6,119,120,434
		10,116,265,921	8,383,866,492
Less: Depreciation during the period		-	-
Closing balance	Annex 3A	10,116,265,921	8,383,866,492

6.02 Patuakhali 1320 MW Super Thermal Power Plant Project

Opening balance		855,539,968	25,425,771
Add: Addition during the period		10,015,520	830,114,197
		865,555,488	855,539,968
Less: Depreciation during the period		-	-
Closing balance	Annex 3B	865,555,488	855,539,968

6.03 600*3 MW CCPP Project

Opening balance		33,597,554	-
Add: Addition during the period		-	33,597,554
		33,597,554	33,597,554
Less: Depreciation during the period		-	-
Closing balance	Annex-3C	33,597,554	33,597,554

Ashuganj Power Station Company Ltd

Notes to the Financial Statements (Un-audited)
For the period ended 30 Sept. 2020

	Notes	Amount in Taka	
		Sept. 30, 2020 BDT	June 30, 2020 BDT
7.00 Store Materials			
In stores	7.01	4,543,284,205	4,268,143,984
In-transit	7.02	231,206,420	355,076,012
		<u>4,774,490,625</u>	<u>4,623,219,996</u>
7.01 In stores			
Opening balance		4,268,143,984	2,179,379,011
Add: Purchase during the period		2,407,711,500	2,885,838,166
		<u>6,675,855,484</u>	<u>5,065,217,177</u>
Less: Consumption during the period		(2,132,571,283)	(797,073,193)
Closing balance		<u>4,543,284,205</u>	<u>4,268,143,984</u>
7.02 In-transit			
Opening balance		355,076,012	142,140,717
Add: Addition during the period		166,034,445	964,765,987
		<u>521,110,457</u>	<u>1,106,906,704</u>
Less: Transfer to in store		(289,904,037)	(751,830,691)
Closing balance		<u>231,206,420</u>	<u>355,076,012</u>

The above amount represents the cost of spare parts and 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.

8.00 Advances, deposits and pre-payments :

Advances

Advance Income tax	8.01	184,734,656	172,877,940
Temporary advance		25,408,538	29,440,220
Advance to Agrodoot Bangladesh Scouts		120,000	120,000
Mobilization Payment LTP (10 yrs.)		550,378,958	441,018,261
Advance for Dhaka Office		155,560	166,670
Advance office rent (Patuakhali)		54,000	90,000
		<u>760,851,712</u>	<u>643,713,091</u>

Deposits

Titas Gas T & D Ltd (security deposit)		635,485	635,485
Security Deposit (CDBL)		500,000	500,000
BG, The Commissioner of Customs, Dhaka		9,757,874	9,757,874
Trust Filling Station (Dhaka)		100,000	100,000
		<u>10,993,359</u>	<u>10,993,359</u>
		<u>771,845,071</u>	<u>654,706,450</u>

8.01 Advance Income tax :

Opening balance		172,877,940	60,775,668
Addition during the period :			
Income tax deducted at source on bank interest		5,821,155	68,522,818
Income tax deducted at source on Dividend income		-	28,887,600
Advance Company Income Tax		-	-
Income Tax deducted as Import Stage		6,035,561	75,740,861
		<u>184,734,656</u>	<u>233,926,947</u>
Less: Adjustments during the period		-	(61,049,007)
Closing balance		<u>184,734,656</u>	<u>172,877,940</u>

Ashuganj Power Station Company Ltd

Notes to the Financial Statements (Un-audited)
For the period ended 30 Sept. 2020

	Notes	Amount in Taka	
		Sept. 30, 2020 BDT	June 30, 2020 BDT
9.00 Accounts and other receivable :			
Accounts receivable from BPDB	9.01	5,785,621,429	4,301,643,821
Other receivable	9.02	351,386,069	140,371,587
		<u>6,137,007,498</u>	<u>4,442,015,408</u>
9.01 Accounts receivable from BPDB :			
Opening balance		4,301,643,821	5,298,979,045
Add: Electricity sales to BPDB during the period		5,814,505,861	24,353,002,096
Add: Previous year adjustment		-	79,525,226
Debt service liability due	9.1.1	(49,221,783)	-
		<u>10,066,927,899</u>	<u>29,731,506,367</u>
Less: Fuel cost paid by BPDB		(237,505,032)	(1,227,604,519)
Cash collection during the period		(4,012,801,438)	(23,428,068,470)
Loan adjustment		(31,000,000)	(774,189,559)
Closing balance		<u>5,785,621,429</u>	<u>4,301,643,821</u>
9.02 Other receivables :			
Accrued interest on FDR		69,641,970	37,808,229
Operational insurance premium (450 MW-North)		100,788,329	100,788,329
Operational insurance premium (225 MW)		81,945,056	-
Operational insurance premium (450 MW-south)		97,235,685	-
Receivable from CPF Fund (Forfeiture account)		1,775,029	1,775,029
		<u>351,386,069</u>	<u>140,371,587</u>
9.1.1 Debt service liability (DSL) :			
DSL against government loan	9.1.A	2,689,181,697	2,627,565,651
DSL against foreign loan	9.1.B	8,348,428,633	8,329,822,896
		<u>11,037,610,330</u>	<u>10,957,388,547</u>
Less: Adjusted DSL		5,413,751,228	5,382,751,228
		<u>5,623,859,103</u>	<u>5,574,637,320</u>
Less: Opening balance		5,574,637,320	5,574,637,320
Closing balance		<u>49,221,783</u>	<u>-</u>
9.1.A DSL against government loan			
Opening balance		2,627,565,651	2,452,241,383
Add: Principal due during the period		53,282,649	128,573,890
Interest accrued during the period		8,333,397	46,750,378
Closing balance		<u>2,689,181,697</u>	<u>2,627,565,651</u>
Break-up of the above figure			
Principal		1,902,400,408	1,849,117,759
Interest		786,781,289	778,447,892
		<u>2,689,181,697</u>	<u>2,627,565,651</u>
9.1.B Debt service liability (DSL) against foreign loan :			
Opening balance		8,329,822,896	8,288,147,164
Add: Principal due during the period		-	-
Interest accrued during the period		18,605,737	41,675,732
Closing balance		<u>8,348,428,633</u>	<u>8,329,822,896</u>

Ashuganj Power Station Company Ltd

Notes to the Financial Statements (Un-audited)
For the period ended 30 Sept. 2020

	Notes	Amount in Taka	
		Sept. 30, 2020 BDT	June 30, 2020 BDT
Break-up of the above figure			
Principal		4,632,291,143	4,632,291,143
Interest		3,524,266,773	3,505,661,036
Foreign currency fluctuation loss		191,870,717	191,870,717
		<u>8,348,428,633</u>	<u>8,329,822,896</u>
10.00 Short Term Deposit :			
Short term Fixed Deposit	Annex- 5(B)	<u>2,235,762,750</u>	<u>154,866,334</u>
		<u>2,235,762,750</u>	<u>154,866,334</u>
11.00 Cash and cash equivalents :			
Cash in hand			-
Cash at bank	Annex- 4	13,833,245,849	14,950,250,900
Fixed Deposit Account	Annex- 5(A)	1,510,843,436	3,028,083,071
Cash and cash equivalents as previously reported		<u>15,344,089,285</u>	<u>17,978,333,971</u>
Effects of exchange rate changes on cash and cash equivalents		141,359,058	152,588,419
		<u>15,485,448,343</u>	<u>18,130,922,390</u>
12.00 Share capital :			
Authorised capital			
5,000,000,000 ordinary shares of BDT 10 each		<u>50,000,000,000</u>	<u>50,000,000,000</u>
Issued, subscribed and paid-up capital			
1,218,761,496 ordinary shares of BDT 10 each & previous year BDT 100 each		<u>12,187,614,964</u>	<u>12,187,614,964</u>
Shareholding position:			
Name of shareholder/representative		No. of shares	No. of shares
Bangladesh Power Development Board (BPDB), Chairman		1,218,732,456	1,218,732,456
Bangladesh Power Development Board (BPDB), Member (Generation)		10.00	10.00
Bangladesh Power Development Board (BPDB), Member (Planning and Development)		10.00	10.00
Power Division - Secretary, MOPEMR		19,000.00	19,000.00
Energy and Mineral Resources Division - Secretary, MOPEMR		10.00	10.00
Finance Division - Secretary, Ministry of Finance		10,000.00	10,000.00
Planning Division - Secretary, Ministry of Planning		10.00	10.00
Total number of shares		<u>1,218,761,496</u>	<u>1,218,761,496</u>
13.00 Equity of BPDB : Tk. 0			
Assets as on 01 June 2003		16,057,600,000	16,057,600,000
Assets taken over for overhauling Unit # 3		1,630,955,483	1,630,955,483
Total assets transferred from BPDB		<u>17,688,555,483</u>	<u>17,688,555,483</u>
Government loan		971,682,193	971,682,193
Foreign loan		4,289,400,000	4,289,400,000
Debt service liability (DSL)		10,252,300,000	10,252,300,000
Total liabilities transferred from BPDB		<u>15,513,382,193</u>	<u>15,513,382,193</u>
Provision for equity	13.1	4,146,519,000	4,146,519,000
Provision for equity	13.2	5,118,841,874	5,118,841,874
Provision for equity	13.3	746,080,800	746,080,800
		12,186,614,964	12,186,614,964
Less: Transferred to paid-up capital		<u>12,186,614,964</u>	<u>12,186,614,964</u>
		-	-

Ashuganj Power Station Company Ltd

**Notes to the Financial Statements (Un-audited)
For the period ended 30 Sept. 2020**

	Notes	Amount in Taka	
		Sept. 30, 2020 BDT	June 30, 2020 BDT
13.1	Provision for equity (Units # 3, 4 and 5) has been increased for handing over of overhauling projects.		
13.2	Provision for equity has been added at the time of fixation of new tariff as per proposed vendor's agreement.		
13.3	Projects completion report (PCR) of overhauling projects (Unit # 3, 4 and 5) has been completed, so added remaining equity.		
14.00	Equity of Government		
	Total Government loan of 450 MW (North)	2,079,463,456	2,079,463,456
	Transferred to Govt. Equity	1,247,678,074	1,247,678,074
	Less- Adjustment after finalization of actual Loan	(13,989,589)	(13,989,589)
		<u>1,233,688,485</u>	<u>1,233,688,485</u>
15.00	Direct grant : Tk. 344,182,000	<u>344,182,000</u>	<u>344,182,000</u>
	An amount of BDT 344,182,000 was received as grant from Kreditanstalt 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.		
16.00	Retained earnings :		
	Opening balance	9,742,291,497	8,137,146,691
	Add: Profit for the year	980,091,369	2,514,030,070
	Restated opening balance	<u>10,722,382,866</u>	<u>10,651,176,761</u>
	Less: Dividend paid	-	(396,900,000)
	Less-Prior year adjustment (foreign exchange gain or loss for 450 north plant)	-	(338,367,079)
	Add: Adjustment (govt. loan for 450 MW north plant)	-	23,315,982
	Add: Prior year store and Mobilization adjustment	-	414,784,056
	Add: Prior year deferred tax adjustment	-	(611,718,223)
	Closing balance as at 30 September 2020	<u>10,722,382,866</u>	<u>9,742,291,497</u>
17.00	Subordinated loan- debt service liabilities : Tk. 10,252,300,000		
	Transferred from BPDB	10,252,300,000	10,252,300,000
		<u>10,252,300,000</u>	<u>10,252,300,000</u>
	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.		
18.00	Government loan :		
	450 MW (North)	18.01 679,853,207	707,268,504
	Overhauling unit # 3, 4 & 5	18.02 957,836,985	1,011,119,634
	400 MW (East)	18.03 335,000,000	315,000,000
	1320 MW Coal Power Plant (Patuakhali)	18.04 823,151,345	817,039,489
		<u>2,795,841,537</u>	<u>2,850,427,627</u>
	18.01 450 MW (North) :		
	Opening balance	707,268,504	771,425,489
	Add: Addition Previous year Current Portion	-	54,830,596

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	Notes	Amount in Taka	
		Sept. 30, 2020 BDT	June 30, 2020 BDT
Less: Adjustment		-	(9,326,393)
Less: Repayment during the year		27,415,297	(54,830,594)
		679,853,207	762,099,098
Less: Current portion		-	(54,830,594)
Non-current portion		<u>679,853,207</u>	<u>707,268,504</u>
18.02 Overhauling unit # 3, 4 & 5 :			
Opening balance		1,011,119,634	1,482,584,668
Add: Addition previous year current portion		-	-
Less: Adjustment during the period		-	(342,891,144)
Less: Repayment during the period		(53,282,649)	(128,573,890)
		<u>957,836,985</u>	<u>1,011,119,634</u>
Less: Current portion		-	-
Non-current portion		<u>957,836,985</u>	<u>1,011,119,634</u>
18.03 400 MW (East) :			
Opening balance		315,000,000	60,000,000
Add: Addition during the period		20,000,000	255,000,000
Less: Repayment during the period		-	-
		<u>335,000,000</u>	<u>315,000,000</u>
Less: Current portion		-	-
Non-current portion		<u>335,000,000</u>	<u>315,000,000</u>
18.04 1320 MW Coal Power Plant (Patuakhali)			
Opening balance		817,039,489	-
Add: Addition during the period (IDC)		6,111,856	817,039,489
Less: Repayment during the period		-	-
		<u>823,151,345</u>	<u>817,039,489</u>
Less: Current portion		-	-
Non-current portion		<u>823,151,345</u>	<u>817,039,489</u>
19.00 Foreign loan :			
Overhauling unit # 3, 4 and 5	19.01	124,038,244	124,038,244
ADB loan(450 MW - north)	19.02	13,300,248,134	13,827,710,807
IDB loan(450 MW - north)	19.03	7,388,350,766	7,683,526,341
ADB loan(400 MW - east)	19.04	5,433,789,324	4,930,843,674
IDB loan(400 MW - east)	19.05	3,411,951,964	2,268,969,439
		<u>29,658,378,432</u>	<u>28,835,088,505</u>
19.01 Overhauling unit # 3, 4 and 5 :			
Opening balance		124,038,244	587,395,712
Add: Adjustment		-	342,891,144
Add: Addition previous year current portion		-	-
Less: Repayment during the period		-	-
		<u>124,038,244</u>	<u>930,286,856</u>
Less: Current portion		-	(806,248,612)
Non-current portion		<u>124,038,244</u>	<u>124,038,244</u>

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	Notes	Amount in Taka	
		Sept. 30, 2020 BDT	June 30, 2020 BDT
19.02 ADB loan(450 MW - North) :			
Opening balance		13,827,710,807	14,522,322,385
Add: Addition Previous year Current Portion		-	1,063,353,535
Add: Effect of Foreign currency Loss		4,980,733	374,456,258
Less: Repayment during the period		532,443,406	(1,062,378,243)
		13,300,248,134	14,897,753,935
Less: Current portion		-	(1,070,043,128)
Non-current portion		13,300,248,134	13,827,710,807
19.03 IDB loan(450 MW - North) :			
Opening balance		7,683,526,341	8,220,162,589
Add: Addition Previous year Current Portion		-	585,278,814
Add: Effect of Foreign currency Loss		599,254	60,487,495
Less: Repayment during the period		295,774,829	(590,156,138)
		7,388,350,766	8,275,772,760
Less: Current portion		-	(592,246,419)
Non-current portion		7,388,350,766	7,683,526,341
19.04 ADB loan(400 MW - East) :			
Opening balance		4,930,843,674	999,185,832
Add: Addition during the period		502,647,062	3,928,826,766
Add: Effect of Foreign currency Loss		298,588	2,831,076
Less: Repayment during the period		-	-
		5,433,789,324	4,930,843,674
Less: Current portion		-	-
Non-current portion		5,433,789,324	4,930,843,674
19.05 IDB loan(400 MW - East) :			
Opening balance		2,268,969,439	852,388,280
Add: Addition during the period		1,142,982,525	1,409,191,732
Add: Effect of Foreign currency Loss		-	7,389,427
Less: Repayment during the period		-	-
		3,411,951,964	2,268,969,439
Less: Current portion		-	-
Non-current portion		3,411,951,964	2,268,969,439
20.00 Export credit agency (ECA) loan :			
450 MW (South) Project	20.01	15,753,708,154	15,768,303,996
225 MW Project	20.02	7,615,336,693	7,611,803,663
		23,369,044,847	23,380,107,659
20.01 450 MW (South) Project :			
CESCE facilities	20.01.1	1,623,932,631	1,623,932,631
HERMES facilities	20.01.2	3,001,584,265	3,001,584,265
MIGA facilities	20.01.3	5,458,154,390	5,458,154,390
ONDD facilities	20.01.4	2,296,732,020	2,296,732,020
Interest during construction year (IDCP)	20.01.5	932,808,398	932,808,398
Add: Effect of exchange rate changes	20.01.6	2,440,496,450	2,455,092,292
		15,753,708,154	15,768,303,996

The company has arranged an ECA loan facility for 450 MW CCPP power plant, amounting to USD 420 million. The loan will be drawn within three years of the availability year and should be repaid with interest within 10 years after the project completion. The ECA loan was received in USD and it was converted to BDT at the rate prevailing on the disbursement date.

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	Notes	Amount in Taka	
		Sept. 30, 2020 BDT	June 30, 2020 BDT
20.01.1 CESCE facilities :			
Opening balance		1,623,932,631	2,087,713,164
Add: Addition previous year current portion		-	462,725,553
Less: Repayment during the period		-	(461,506,086)
		<u>1,623,932,631</u>	<u>2,088,932,631</u>
Less: Current portion		-	(465,000,000)
Non-current portion		<u>1,623,932,631</u>	<u>1,623,932,631</u>
20.01.2 HERMES facilities :			
Opening balance		3,001,584,265	3,849,343,897
Add: Addition previous year current portion		-	850,105,048
Less: Repayment during the period		-	(847,864,680)
		<u>3,001,584,265</u>	<u>3,851,584,265</u>
Less: Current portion		-	(850,000,000)
Non-current portion		<u>3,001,584,265</u>	<u>3,001,584,265</u>
20.01.3 MIGA facilities :			
Opening balance		5,458,154,390	7,043,083,270
Add: Addition previous year current portion		-	1,582,107,581
Less: Repayment during the period		-	(1,577,938,092)
		<u>5,458,154,390</u>	<u>7,047,252,759</u>
Less: Current portion		-	(1,589,098,369)
Non-current portion		<u>5,458,154,390</u>	<u>5,458,154,390</u>
20.01.4 ONDD facilities :			
Opening balance		2,296,732,020	2,915,096,689
Add: Addition previous year current portion		-	620,524,204
Less: Repayment during the period		-	(618,888,873)
		<u>2,296,732,020</u>	<u>2,916,732,020</u>
Less: Current portion		-	(620,000,000)
Non-current portion		<u>2,296,732,020</u>	<u>2,296,732,020</u>
20.01.5 Interest during construction year (IDCP)			
Opening balance		932,808,398	932,808,398
Add: Addition during the period		-	-
Less: Prior year adjustment		-	-
		<u>932,808,398</u>	<u>932,808,398</u>
Less: Current portion		-	-
Non-current portion		<u>932,808,398</u>	<u>932,808,398</u>
20.01.6 Effect of exchange rate changes :			
Opening balance		2,455,092,292	2,351,646,024
Add: Addition during the period		(14,595,842)	103,446,268
		<u>2,440,496,450</u>	<u>2,455,092,292</u>
20.02 225 MW Project :			
HERMES facilities	20.02.1	2,014,635,908	2,014,635,908
K-SURE facilities	20.02.2	4,083,064,508	4,083,064,508
Interest during construction year (IDCP)	20.02.3	572,523,657	572,523,657
Add: Effect of exchange rate changes	20.02.4	945,112,620	941,579,590
		<u>7,615,336,693</u>	<u>7,611,803,663</u>

Ashuganj Power Station Company Ltd

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Notes	Amount in Taka	
	Sept. 30, 2020 BDT	June 30, 2020 BDT

The company has arranged an ECA loan facility for 225 MW CCPP power plant, amounting to USD 193 million for the said plant. The loan will be drawn within three years of the availability year and should be repaid with interest within 10 years after the project completion. The ECA loan was received in USD and it was converted to BDT at the rate prevailing on the disbursement date.

20.02.1 HERMES facilities :		
Opening balance	2,014,635,908	2,594,487,518
Add: Addition previous year current portion	-	580,487,112
Less: Repayment during the period	-	(575,338,722)
	2,014,635,908	2,599,635,908
Less: Current portion	-	(585,000,000)
Non-current portion	2,014,635,908	2,014,635,908
20.02.2 K-SURE facilities :		
Opening balance	4,083,064,508	5,193,154,236
Add: Addition previous year current portion	-	1,117,395,487
Less: Repayment during the period	-	(1,107,485,215)
	4,083,064,508	5,203,064,508
Less: Current portion	-	(1,120,000,000)
Non-current portion	4,083,064,508	4,083,064,508
20.02.3 Interest during construction year (IDCP) :		
Opening balance	572,523,657	572,523,657
Add: prior year adjustment	-	-
Restated opening balance	572,523,657	572,523,657
Add: Addition	-	-
Closing balance	572,523,657	572,523,657
Less: Current portion	-	-
Non-current portion	572,523,657	572,523,657
20.02.4 Effect of exchange rate changes :		
Opening balance	941,579,590	790,753,866
Add: Addition during the year	3,533,030	150,825,724
	945,112,620	941,579,590
21.00 Bond Payable	6,000,007,669	6,000,007,669
22.00 Deferred tax :	-	9,014,460,957
23.00 Advance land lease rent UAEL :		
Opening balance	202,700,000	222,970,000
Add: Addition during the period	-	-
Less: Adjustment during the period	5,067,500	20,270,000
Less: Current portion	-	-
Closing balance	197,632,500	202,700,000
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.		
24.00 Deferred- liabilities for gratuity :		
Opening balance	674,327,199	559,024,365
Add: Provision made during the period	22,819,702	150,302,834

Ashuganj Power Station Company Ltd

Notes to the Financial Statements (Un-audited)
For the period ended 30 Sept. 2020

	Notes	Amount in Taka	
		Sept. 30, 2020 BDT	June 30, 2020 BDT
Less: Payment made during the period		697,146,901	709,327,199
Closing balance		<u>20,250,000</u>	<u>35,000,000</u>
		<u>676,896,902</u>	<u>674,327,199</u>
25.00 Provision for income tax :			
Opening balance		1,081,495,140	1,070,361,169
Add: Provision made during the period	25.01	35,586,773	151,670,218
		<u>1,117,081,913</u>	<u>1,222,031,387</u>
Less: Adjustment with AIT/payment during the period		-	140,536,247
Less: Adjustment for over provision		-	-
Closing balance		<u>1,117,081,913</u>	<u>1,081,495,140</u>
25.01 This comprises of as under:			
Minimum corporate income tax of BDT 35,586,773 which is calculated in accordance with section 82 C of Income Tax Ordinance 1984 as imposed by the Finance Act 2017.			
Calculation of minimum tax Tk.	35,586,773		
Revenue		5,814,505,861	24,353,002,096
Other operating income		26,565,113	100,917,192
Finance income		90,057,861	824,450,315
Gross receipts		<u>5,931,128,835</u>	<u>25,278,369,603</u>
Minimum tax @ 0.60% on gross receipts of		<u>35,586,773</u>	<u>151,670,218</u>
26.00 Current portion of Loan :			
BPDB loan- current portion	26.01	-	-
Overhauling loan - current portion	26.02	906,248,612	906,248,612
ECA loan- current portion	26.03	5,229,098,369	5,229,098,369
Loan for 450 MW (N) Plant	26.04	1,717,120,141	1,717,120,141
		<u>7,852,467,122</u>	<u>7,852,467,122</u>
26.01 BPDB loan- current portion :			
Opening balance		-	241,600,000
Add: Addition during the period		-	315,589,559
		-	<u>557,189,559</u>
Less: payment during the period		-	557,189,559
Closing balance		-	-
26.02 Overhauling loan - current portion :			
Opening balance		906,248,612	100,000,000
Add: Addition during the period		-	934,822,502
		<u>906,248,612</u>	<u>1,034,822,502</u>
Less: Payment during the period		-	128,573,890
Closing balance		<u>906,248,612</u>	<u>906,248,612</u>

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Notes	Amount in Taka	
	Sept. 30, 2020 BDT	June 30, 2020 BDT
26.03 ECA loan- current portion :		
Opening balance	5,229,098,369	5,213,344,985
Add: Addition during the period	-	2,914,901,763
Less: Payment during the period	-	(2,899,148,379)
Closing balance	5,229,098,369	5,229,098,369
26.04 Loan for 450 MW (N) Plant :		
Opening balance	1,717,120,141	1,703,462,943
Add: Addition during the period	-	1,717,120,141
Less: Adjustment Previous year provision	-	(1,703,462,943)
Closing balance	1,717,120,141	1,717,120,141
27.00 Liabilities for interest expense :		
Accrued interest on 450 MW (North) Government loan	27.01 47,508,113	47,508,113
Accrued interest on overhauling unit # 3, 4 and 5 Government loan(note)	27.02 -	-
Accrued interest on loan from BPDB	27.03 -	-
Accrued interest on overhauling unit # 3, 4 and 5 Foreign loan	27.04 506,076,049	506,076,049
Accrued interest on ADB loan(450 MW - north)	27.05 1,126,076,386	1,671,114,695
Accrued interest on IDB loan(450 MW - north)	27.06 1,094,733,519	1,094,733,519
Accrued interest on ECA loan(450 MW - South)	27.07 244,341,915	14,124,000
Accrued interest on ECA loan(225 MW CCCP Project)	27.08 162,226,469	18,833,122
Accrued Interest on Bond	27.09 219,916,717	219,916,717
	3,400,879,168	3,572,306,214
27.01 Accrued interest on 450 MW (North) Government loan :		
Opening balance	47,508,113	95,113,102
Add: Addition during the period	-	9,581,901
	47,508,113	104,695,003
Less: Repayment during the period	-	57,186,890
Closing balance	47,508,113	47,508,113
27.02 Accrued interest on overhauling unit # 3, 4 and 5 Government loan :		
Opening balance	-	-
Add: Addition during the period	-	-
	-	-
Less: Adjustment during the period	-	-
Closing balance	-	-
27.03 Accrued interest on loan from BPDB :		
Opening balance	-	307,350,110
Add: Addition during the period	-	8,239,449
	-	315,589,559
Less: Adjustment during the period	-	(315,589,559)
Closing balance	-	-
27.04 Accrued interest on overhauling unit # 3, 4 and 5 Foreign loan :		
Opening balance	506,076,049	162,721,530
Add: Addition during the period	-	343,354,519
	506,076,049	506,076,049
Less: Repayment during the period	-	-
Closing balance	506,076,049	506,076,049

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	Notes	Amount in Taka	
		Sept. 30, 2020 BDT	June 30, 2020 BDT
27.05	Accrued interest on ADB loan(450 MW - North) :		
	Opening balance	1,671,114,695	1,573,481,073
	Add: Addition during the period	-	808,801,892
		<u>1,671,114,695</u>	<u>2,382,282,965</u>
	Less: Repayment during the period	(545,038,309)	(711,168,270)
	Closing balance	<u>1,126,076,386</u>	<u>1,671,114,695</u>
27.06	Accrued interest on IDB loan(450 MW - North) :		
	Opening balance	1,094,733,519	891,701,513
	Add: Addition during the period	-	680,678,512
		<u>1,094,733,519</u>	<u>1,572,380,025</u>
	Less: Repayment during the period	-	(477,646,506)
	Closing balance	<u>1,094,733,519</u>	<u>1,094,733,519</u>
27.07	Accrued interest on ECA loan(450 MW - South) :		
	Opening balance	14,124,000	34,951,673
	Add: Addition during the period	230,217,915	521,504,128
		<u>244,341,915</u>	<u>556,455,801</u>
	Less: Repayment during the period	-	542,331,801
	Closing balance	<u>244,341,915</u>	<u>14,124,000</u>
27.08	Accrued interest on ECA loan(225 MW CCCP Project) :		
	Opening balance	18,833,122	50,535,117
	Add: Addition during the period	143,393,347	344,354,112
		<u>162,226,469</u>	<u>394,889,229</u>
	Less: Repayment during the period	-	(376,056,107)
	Closing balance	<u>162,226,469</u>	<u>18,833,122</u>
27.09	Accrued interest on Bond Payable		
	Opening balance	219,916,717	139,302,740
	Add: Addition during the period	-	480,618,772
		<u>219,916,717</u>	<u>619,921,512</u>
	Less: Repayment during the period	-	(400,004,795)
	Closing balance	<u>219,916,717</u>	<u>219,916,717</u>
28.00	Trade payable :		
	Fuel cost payable Unit 3,4 & 5	28.01 292,316,854	237,485,032
	Fuel cost payable 50 MW Gas Engine	28.02 102,244,311	79,457,619
	Fuel cost payable 225 MW CCPP project	28.03 581,282,212	577,085,453
	Fuel cost payable 450 MW CCPP south	28.04 616,932,392	631,472,962
	Fuel cost payable 450 MW CCPP north	28.05 774,132,353	589,824,282
	Other Accounts payable	201,956,004	215,475,361
		<u>2,568,864,126</u>	<u>2,330,800,709</u>

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	Notes	Amount in Taka	
		Sept. 30, 2020 BDT	June 30, 2020 BDT
28.01 Fuel cost payable Unit 3,4 & 5 :			
Opening balance		237,485,032	111,209,169
Add: Addition during the period		292,336,854	1,353,880,382
		529,821,886	1,465,089,551
Less: Payment during the period		(237,505,032)	(1,227,604,519)
Closing balance		292,316,854	237,485,032
28.02 Fuel cost payable 50 MW Gas Engine :			
Opening balance		79,457,619	52,229,472
Add: Addition during the period		75,375,319	298,186,771
		154,832,938	350,416,243
Less: Payment during the period		(52,588,627)	(270,958,624)
Closing balance		102,244,311	79,457,619
28.03 Fuel cost payable 225 MW CCPP project :			
Opening balance		577,085,453	501,854,445
Add: Addition during the period		440,996,795	1,613,258,265
		1,018,082,248	2,115,112,710
Less: Payment during the period		(436,800,036)	(1,538,027,257)
Closing balance		581,282,212	577,085,453
28.04 Fuel cost payable 450 MW CCPP south :			
Opening balance		631,472,962	539,142,173
Add: Addition during the period		464,735,927	2,252,920,224
		1,096,208,889	2,792,062,397
Less: Payment during the period		(479,276,497)	(2,160,589,435)
Closing balance		616,932,392	631,472,962
28.05 Fuel cost payable 450 MW CCPP north :			
Opening balance		589,824,282	406,304,591
Add: Addition during the period		576,562,117	2,462,966,266
		1,166,386,399	2,869,270,857
Less: Payment during the period		(392,254,046)	(2,279,446,575)
Closing balance		774,132,353	589,824,282
29.00 Liabilities for expenses :			
Provision for uncollectable receivable		183,793,917	183,793,917
Withholding taxes		140,828,820	113,626,931
VAT payable		154,273,111	144,707,251
Security deposit (contractors and suppliers)		14,754,433	11,697,067
School fund		13,669,570	13,669,570
Overtime expense payable		9,167,406	9,328,091
Provision for audit fees		260,000	260,000
Elegant builders payable		104,576	104,576
Income tax consultancy fee payable		60,000	60,000
Provision for physical inventory verification		50,000	50,000
Provision for KPI/APA Bonous		-	26,777,538
Dividend payable		47,883	47,883
		517,009,716	504,122,824

Ashuganj Power Station Company Ltd

Notes to the Financial Statements (Un-audited)
For the period ended 30 Sept. 2020

Notes	Amount in Taka	
	Sept. 30, 2020 BDT	June 30, 2020 BDT
30.00 Worker's profit participation fund :		
Opening balance	222,373,222	273,616,957
Add: Provision made during the period	49,004,568	211,459,673
	<u>271,377,790</u>	<u>485,076,630</u>
Less: Payment made during the period	-	262,703,408
Closing balance	<u>271,377,790</u>	<u>222,373,222</u>
Less: Employee Receivable adjustment	(10,913,549)	(10,913,549)
Restated closing balance	<u>260,464,243</u>	<u>211,459,673</u>

Ashuganj Power Station Company Ltd

Notes to the Financial Statements (Un-audited)
For the period ended 30 Sept. 2020

Notes	Amount in Taka	
	30 Sept. 2020 BDT	30 Sept. 2019 BDT
31.00 Revenue (Sales) : Tk. 5,814,505,861		
Capacity payment	31.01 3,822,669,955	3,962,491,986
Energy payment (Fuel price)	31.02 1,866,206,670	2,001,362,011
Energy payment (O & M price)	31.03 125,629,236	136,955,533
	<u>5,814,505,861</u>	<u>6,100,809,530</u>
The entire sales of the company are made to Bangladesh Power Development Board and recognized on the basis of Power Purchase agreement with BPDB for various segments of the performance of the said contract, like, capacity		
31.01 Capacity payment : Tk. 3,822,669,955		
(i) Unit 3,4,5		
July	228,994,747	228,994,747
August	228,994,747	228,994,747
September	228,994,747	228,994,747
October		
November		
December		
January		
February		
March		
April		
May		
June		
	<u>686,984,241</u>	<u>686,984,241</u>
(ii) 50 MW plant		
July	29,505,136	29,505,136
August	29,505,136	29,505,136
September	29,505,136	29,505,136
October		
November		
December		
January		
February		
March		
April		
May		
June		
	<u>88,515,408</u>	<u>88,515,408</u>
(iii) 225 MW plant		
July	262,938,687	269,998,812
August	262,938,687	269,998,812
September	262,938,687	269,998,812
October		
November		
December		
January		
February		
March		
April		
May		
June		
	<u>788,816,061</u>	<u>809,996,436</u>
(iv) 450 MW (South) plant		
July	465,441,137	497,486,460
August	467,888,609	484,633,929
September	467,888,609	484,633,929
October		
November		
December		
January		
February		
March		
April		
May		
June		
	<u>1,401,218,355</u>	<u>1,466,754,318</u>

Ashuganj Power Station Company Ltd

Notes to the Financial Statements (Un-audited)
For the period ended 30 Sept. 2020

Notes	Amount in Taka	
	30 Sept. 2020 BDT	30 Sept. 2019 BDT
(v) 450 MW (North) plant		
July	298,832,756	303,413,861
August	298,832,756	303,413,861
September	297,155,973	303,413,861
October		
November		
December		
January		
February		
March		
April		
May		
June		
	<u>894,821,485</u>	<u>910,241,583</u>
Capacity payment adjustment	37,685,595	
Total capacity payment	<u>3,822,669,955</u>	<u>3,962,491,986</u>

31.02 Energy payment (Fuel) : Tk. 1,866,206,670

(i) Unit 3,4,5

July	91,043,798	108,294,607
August	106,622,639	93,649,134
September	72,948,307	88,085,663
October		
November		
December		
January		
February		
March		
April		
May		
June		
	<u>270,614,744</u>	<u>290,029,404</u>

(ii) 50 MW plant

July	27,732,903	19,092,109
August	21,266,885	24,661,757
September	21,961,626	20,771,442
October		
November		
December		
January		
February		
March		
April		
May		
June		
	<u>70,961,414</u>	<u>64,525,308</u>

(iii) 225 MW plant

July	142,992,175	153,884,150
August	151,262,023	147,257,325
September	135,111,974	130,131,486
October		
November		
December		
January		
February		
March		
April		
May		
June		
	<u>429,366,172</u>	<u>431,272,961</u>

Ashuganj Power Station Company Ltd

Notes to the Financial Statements (Un-audited)
For the period ended 30 Sept. 2020

Notes	Amount in Taka	
	30 Sept. 2020 BDT	30 Sept. 2019 BDT
(iv) 450 MW (South) plant		
July	210,532,025	227,157,566
August	175,843,026	219,539,984
September	125,346,431	198,689,010
October		
November		
December		
January		
February		
March		
April		
May		
June		
	511,721,482	645,386,560
(v) 450 MW (North) plant		
July	215,093,608	153,575,953
August	168,778,033	203,687,410
September	199,671,217	212,884,415
October		
November		
December		
January		
February		
March		
April		
May		
June		
	583,542,858	570,147,778
Total energy payment (Fuel Price)	1,866,206,670	2,001,362,011
31.03 Energy payment (O & M) : Tk. 125,629,236		
(i) 225 MW plant		
July	8,129,340	9,018,177
August	8,770,947	8,601,492
September	7,657,691	7,665,644
October		
November		
December		
January		
February		
March		
April		
May		
June		
	24,557,978	25,285,313
(ii) 450 MW (South) plant		
July	12,435,459	14,679,722
August	9,299,852	14,143,495
September	6,918,207	12,274,675
October		
November		
December		
January		
February		
March		
April		
May		
June		
	28,653,518	41,097,892
(iii) 450 MW (North) plant		
July	26,816,367	18,697,574
August	20,748,117	25,331,099
September	24,853,256	26,543,655
October		
November		
December		

Ashuganj Power Station Company Ltd

Notes to the Financial Statements (Un-audited)
For the period ended 30 Sept. 2020

Notes	Amount in Taka	
	30 Sept. 2020 BDT	30 Sept. 2019 BDT
January		
February		
March		
April		
May		
June		
Total energy payment (O & M price)	72,417,740	70,572,328
	125,629,236	136,955,533
32.00 Cost of sales : Tk. 3,329,753,481		
Fuel cost - gas and diesel	32.01 1,850,007,012	2,002,601,960
Depreciation on plant and machinery (Annex 1)	1,092,545,438	1,080,210,415
Depreciation on overhauling (Annex 1)	151,759,197	151,759,197
Repair and maintenance	32.02 235,441,834	434,016,954
	3,329,753,481	3,668,588,526
32.01 Fuel cost - gas and diesel : Tk. 1,850,007,012		
Cost of gas		
(i) Unit -3, 4, 5		
July	92,217,084	115,616,883
August	112,955,661	103,615,294
September	87,164,109	98,715,612
October		
November		
December		
January		
February		
March		
April		
May		
June		
	292,336,854	317,947,789
(ii) 50 MW plant		
July	29,593,974	21,307,800
August	22,438,134	26,727,901
September	23,343,211	22,530,986
October		
November		
December		
January		
February		
March		
April		
May		
June		
	75,375,319	70,566,687
(iii) 225 MW plant		
July	150,084,161	152,242,789
August	151,463,047	147,645,779
September	139,449,587	133,824,115
October		
November		
December		
January		
February		
March		
April		
May		
June		
	440,996,795	433,712,683
(iv) 450 MW plant (South)		
July	196,591,241	211,679,575
August	156,945,870	207,421,504
September	111,198,816	186,594,418
October		
November		
December		
January		
February		
March		
April		
May		
June		
	464,735,927	605,695,497

Ashuganj Power Station Company Ltd

Notes to the Financial Statements (Un-audited)
For the period ended 30 Sept. 2020

Notes	Amount in Taka	
	30 Sept. 2020	30 Sept. 2019
	BDT	BDT
(v) 450 MW plant (North)		
July	211,753,534	159,779,804
August	169,116,705	202,892,868
September	195,691,878	212,006,632
October		
November		
December		
January		
February		
March		
April		
May		
June		
	<u>576,562,117</u>	<u>574,679,304</u>
Total cost of gas	<u>1,850,007,012</u>	<u>2,002,601,960</u>
Total cost of gas	1,850,007,012	2,002,601,960
Cost of diesel	-	-
Total fuel cost - gas and diesel	<u>1,850,007,012</u>	<u>2,002,601,960</u>
32.02 Repair and maintenance : Tk. 235,441,834		
Chemical and gas consumption	1,943,572	3,469,331
Lube oil, grease, Vaseline etc.	4,012,800	6,554,240
Spare parts	20,401,164	104,341,431
Repair and maintenance plant and machinery	209,084,298	319,651,952
	<u>235,441,834</u>	<u>434,016,954</u>
33.00 Other operating Income : Tk. 26,565,113		
Sale of scraps	-	123,853
Forfeited of pay order	1,495,056	1,670,642
House rent	13,419,823	14,710,329
Received electricity bill from house rent	6,002,847	1,567,804
Income from lease rent amortization	5,067,500	5,067,500
Income from recruitment	-	-
Income from power plant training center	2,400	72,350
Sale of hydrogen gas	23,909	-
Sale of tender documents	223,500	288,000
Miscellaneous income	330,078	249,095
	<u>26,565,113</u>	<u>23,749,573</u>
34.00 Personnel expenses : Tk. 303,123,277		
Salary and allowances (executive directors)	3,265,074	3,027,910
Salary and allowances (workers)	89,528,926	92,513,816
Salary and allowances (officers)	90,832,707	93,471,734
KPI bonus	-	-
Overtime allowance	12,349,530	13,143,656
Employer's contribution to CPF	10,688,519	10,466,345
Festival allowances (workers)	13,530,829	18,426,729
Leave encashment	12,212,510	15,486,902
Domestic gas and electricity for employees	10,181,345	7,545,591
Festival allowances (officers)	16,956,336	20,469,674
Salaries (casual employees)	7,091,550	10,360,176
Uniform and liveries	-	-
Education allowance	1,291,000	1,369,710
Conveyance	6,863,965	6,831,259
Bangla new year allowance	-	-
Group insurance premium	-	-
Employees welfare and recreation expenses	-	800
Festival allowances (casual employees)	2,702,330	3,140,750
Gratuity	23,670,532	22,666,535
Festival allowances (executive directors)	533,994	830,059
Medical expenses re-imbrued	1,424,130	2,564,560
	<u>303,123,277</u>	<u>322,316,206</u>
34.01 Gratuity : Tk. 23,670,532		
Gratuity (executive directors)	430,596	407,827
Gratuity (officers)	11,955,850	11,500,144
Gratuity (worker)	10,433,256	9,958,044
Gratuity (casual employees)	850,830	800,520
	<u>23,670,532</u>	<u>22,666,535</u>
35.00 Office and Other Expenses : Tk. 20,067,837		
Director's honorarium	768,000	512,000
Board meeting expenses	210,677	234,175
Committee meeting expenses	1,578,080	653,000
AGM and EGM expenses	-	-

Ashuganj Power Station Company Ltd

Notes to the Financial Statements (Un-audited)
For the period ended 30 Sept. 2020

Notes	Amount in Taka	
	30 Sept. 2020 BDT	30 Sept. 2019 BDT
Audit fee	-	-
Hospitalization benefit	518,497	69,802
Legal expenses	22,167	1,169,281
Advertising and procurement processing expenses	2,256,315	1,334,118
Recruitment and appointment affairs expenses	410,990	3,528,324
Printing and stationery	1,424,515	835,900
Postage, internet and telephone	1,005,936	466,451
Newspapers and periodicals	6,810	70,871
Entertainment	377,341	603,560
Training and education	810,550	1,006,924
Honorarium to technical committee members	-	-
Bank charges	801,807	353,655
Travelling and daily allowances	556,998	4,227,436
Physical Inventory/Asset Verification	-	-
Fees for Income Tax Consultant	-	-
Defense service expense	1,710,062	1,374,207
CSR (Corporate Social Responsibilities)	300,000	-
Bond issue expense	4,103,320	9,357,730
Corporate office maintenance (Dhaka office)	467,234	304,163
COVID-19 Expense	2,438,538	-
Business development expense	300,000	14,938,350
	<u>20,067,837</u>	<u>41,039,947</u>
36.00 Repair and maintenance : Tk. 20,989,117		
Carriage inward, freight and handling	767,070	733,315
Insurance expenses (vehicle)	366,417	286,679
Cleaning and gardening	2,971,153	1,736,101
Building maintenance	3,782,735	4,804,590
Roads and other civil maintenance	2,190,399	22,050
Electrical maintenance	1,926,433	1,903,754
Rent, rates and taxes	2,950,248	2,052,401
Annual license renewal fees	-	4,000,000
Consultancy services	640,675	3,267,594
Transformer oil, silica Jell, etc.	368,659	-
Other operating expenses	334,957	632,480
Repair of office equipment and furniture	3,800	52,070
Fuel for transport	1,537,381	2,119,239
Vehicle rent	1,862,977	548,400
Vehicle maintenance	1,286,213	2,041,889
	<u>20,989,117</u>	<u>24,200,562</u>
37.00 Depreciation expenses : Tk. 14,797,245		
As per existing value	Annex 1 (A)	
	14,797,245	16,911,196
	<u>14,797,245</u>	<u>16,911,196</u>
38.00 Finance income : Tk. 90,057,861		
Interest income	90,057,861	162,093,034
Dividend income	-	-
	<u>90,057,861</u>	<u>162,093,034</u>
39.00 Financial expenses : Tk. 1,086,595,916		
Interest on government loan (overhauling)	8,333,397	11,687,595
Interest on loan from BPDB	-	15,988,484
Interest on foreign loan (overhauling)	18,605,737	10,418,933
Interest on 225 MW ECA loan	143,393,347	175,559,468
Interest on 450 MW (South) ECA loan	230,217,915	271,515,606
Interest on bond	148,875,019	129,452,055
Interest on 450 MW (North)	537,170,501	539,228,718
Loan adjustment of overhauling	-	-
	<u>1,086,595,916</u>	<u>1,153,850,858</u>
40.00 Foreign currency fluctuation (gain)/loss : Tk. -3,880,748		
225 MW ECA loan	3,533,030	-
450 MW (South) ECA loan	(14,595,842)	-
ADB and IDB Loan for 450 MW (N) Plant	5,579,987	-
ADB and IDB Loan for 400 MW (E) Plant	298,588	-
Purchasing Material	(9,925,872)	1,488,610
USD bank account	11,229,361	40
	<u>(3,880,748)</u>	<u>1,488,650</u>

Ashuganj Power Station Company Ltd

**Notes to the Financial Statements (Un-audited)
For the period ended 30 Sept. 2020**

Notes	Amount in Taka	
	30 Sept. 2020 BDT	30 Sept. 2019 BDT

41.00 General

- (i) Figures in these notes and in the annexed financial statements have been rounded off to the nearest BDT.
- (ii) Previous period's figures have been rearranged, wherever considered necessary, to conform to current period's presentation without causing any impact on the operating results for the period and value of assets and liabilities at the end of that period as shown in the financial statements under reporting.
- (iii) These notes form an integral part of the annexed financial statements and accordingly are to be read in conjunction therewith.

Company Secretary

Executive Director (Finance)

Managing Director

Director

Dhaka, Bangladesh
Date: 31 January 2021

Ashugani Power Station Company Ltd

Annex-1

Details of property, plant and equipment
As at 30 Sept. 2020

Particulars	Cost			Total at Sept. 30, 2020	Rate (%)	Depreciation			Carrying amount/Written down value at 30 Sept. 2020
	At July 01, 2020	Addition during the period	Transfer to & M O during the period			At July 01, 2020	Charge for the period	Depreciation Adjustment	
	BDT	BDT	BDT	BDT	BDT	BDT	BDT	BDT	BDT
Land	401,706,292	-	-	401,706,292	-	-	-	401,706,292	
Building	2,612,661,782	10,963,622	-	2,623,625,404	1.55 - 13.33	884,532,552	9,199,924	893,732,476	1,729,892,928
Plant and machinery	94,536,287,626	96,652,117	-	94,632,939,743	5 - 40	16,373,811,518	1,092,545,438	17,466,356,956	77,166,582,787
Office equipments	82,601,964	4,182,836	-	86,784,800	10 - 33.33	54,498,388	2,303,737	56,802,125	29,982,675
Vehicles	117,324,246	-	-	117,324,246	12.5	70,207,208	2,238,328	72,445,536	44,878,710
Furniture and fixtures	35,017,215	413,847	-	35,431,062	20	26,905,779	1,055,255	27,961,035	7,470,027
Overhauling project	8,498,515,000	-	-	8,498,515,000	7.14	6,166,825,028	151,759,197	6,318,584,225	2,179,930,776
Total 30 Sept. 2020	106,284,114,125	112,212,422	-	106,396,326,547	-	23,576,780,473	1,259,101,880	24,835,882,353	81,560,444,195
Total 30 June, 2020	109,906,958,747	257,155,379	3,880,000,000	106,284,114,125	-	22,055,538,084	5,013,242,389	23,576,780,473	82,707,333,652
Annex 1 (A)									

Total depreciation
Less: Depreciation of plant and machinery - COGS
Less: Depreciation overhauling project - COGS

1,259,101,880
1,092,545,438
151,759,197
14,797,245

Ashugarij Power Station Company Ltd

Annex-2

Development/project cost
For the period ended 30 Sept. 2020

Particulars	Cost			Rate (%)	Depreciation			Written down value at 30 Sept. 2020
	At 01 July 2020	Addition during the year	Total at 30 Sept. 2020		At 01 July 2020	Charge for the period	Total at 30 Sept. 2020	
225 MW Combined Cycle Power Plant	BDT 19,854,296,351	-	BDT 19,854,296,351	4	BDT 3,551,138,315	BDT 189,837,274	BDT 3,740,975,589	BDT 16,113,320,762
450 MW (South) Project	36,463,934,285	-	36,463,934,285	4	4,833,139,729	347,470,766	5,180,610,495	31,283,323,790
450 MW (North) Project	26,577,311,413	-	26,577,311,413	4	2,763,897,525	251,112,456	3,015,009,981	23,562,301,432
Total	82,895,542,049	-	82,895,542,049		11,148,175,569	788,420,496	11,936,596,065	70,958,945,984

Ashuganj Power Station Company Ltd

Details of capital work-in-progress

As at 30 Sept. 2020

400 MW (east) project

Annex-3A

Particulars	01 July 2020	Addition during the period	30 Sept. 2020
	BDT	BDT	BDT
CD VAT	67,313,687	4,609,989	71,923,676
Current Account CD VAT	99,444,429	15,089,713	114,534,142
Committee Meeting Expense	199,753	21,000	220,753
Demolition of Existing Stru. & Land Development	254,760,486	-	254,760,486
Engineering/Consultancy Service	86,883,486	12,175,480	99,058,966
Pay of Officers, Establishment & Allowance	59,653,961	5,930,004	65,583,965
Plant, Machinery & Equipment	7,381,583,417	1,693,311,948	9,074,895,365
Repair & Maintenance	8,246	-	8,246
Supplies & Services	10,727,760	1,261,295	11,989,055
Civil Works	17,873,267	-	17,873,267
Vehicle	17,418,000	-	17,418,000
Initial Cost	388,000,000	-	388,000,000
Total	8,383,866,492	1,732,399,429	10,116,265,921

Patuakhali 1320 MW Super Thermal Power Plant Project

Annex-3B

Particulars	01 July 2020	Addition during the period	30 Sept. 2020
	BDT	BDT	BDT
Land	808,270,527	-	808,270,527
Consultancy service	5,632,801	-	5,632,801
Entertainment	1,141,864	36,770	1,178,634
Salary and allowance	16,685,964	3,101,185	19,787,149
Printing and stationary	234,477	24,906	259,383
Conveyance	814,960	-	814,960
Office Expense	1,507,524	428,693	1,936,217
Surveyor (For land acquisition)	1,777,500	-	1,777,500
Office Furniture	279,400	-	279,400
Rent rates and taxes	862,500	150	862,650
Fuel For Vehicle	374,980	43,160	418,140
Office Equipment	645,510	210,000	855,510
Office Rent	1,405,200	58,800	1,464,000
Vehicle	4,957,500	-	4,957,500
Legal fee	575,000	-	575,000
Vehicle Rent	1,605,300	-	1,605,300
IDC	8,768,961	6,111,856	14,880,817
Total	855,539,968	10,015,520	865,555,488

600*3 MW CCPP Project

Annex-3C

Particulars	01 July 2020	Addition during the period	30 Sept. 2020
	BDT	BDT	BDT
Land & Land Development	33,597,554	-	33,597,554
Total	33,597,554	-	33,597,554

Cash at bank
For the period ended 30 Sept. 2020

Cash at bank on STD/SND account

SL	Bank	Branch	Types of Account	Account No.	30 Sept. 2020	30 June 2020
					BDT	BDT
1	EXIM Bank	Ashuganj	STD	3040	13,773,269	1,200,877,158
2	HSBC	Tejgaon	SND	107232	1,107,756	1,108,389
3	Janata Bank	Local Office	STD	1745	7,285,252	7,285,252
4	Janata Bank	Abdul Goni Road	STD	11353	569,931	569,931
5	Janata Bank	Local Office	STD	1902	45,900,098	42,969,687
6	Janata Bank	Corporate Office	STD	1065	372,144,742	22,144,802
7	Janata Bank	Corporate Office	STD	892	2,138,769,433	1,458,715,620
8	Rupali Bank	Rupali Sadan	STD	175	148,250,781	3,150,933
9	Rupali Bank	Corporate Office	STD	172	202,183	202,303
10	Trust Bank	Ashuganj	STD	16	6,555,068	6,331,568
11	Sonali Bank	Ashuganj	STD	11	1,657,693	1,737,450
12	EXIM Bank	Ashuganj	STD	21352	21,516,791	9,666,494
13	Pubali Bank	Ashuganj	STD	42	12,645,123	16,721,890
14	HSBC	Tejgaon	SND	107067	786,117	786,807
15	SCB	Gulshan	SND	387301	613,489	75,746
16	BRAC	Gulshan	HPA	744001	541,710,076	541,710,651
17	City Bank	Gulshan	HPA	575001	1,089,729,531	1,089,729,531
18	Eastern Bank	Gulshan	HPA	393991	544,261,928	544,261,928
19	SCB	Gulshan	HPA	873008	-	1,627,968,750
Total STD/SND account (A)					4,947,479,261	6,576,014,890

Cash at bank on restricted account :

SL	Bank	Branch	Types of account	Account No.	BDT	BDT
1	HSBC (*)	Tejgaon	DSAA	16	1,021,293,218	58
2	HSBC (*)	Tejgaon	DSRA	17	2,217,327,221	2,217,327,221
3	HSBC (*)	Tejgaon	PPA Proceed	19	1,233,908,834	543,454,667
4	HSBC (*)	Tejgaon	Disbursement	69	228,888	228,110
5	HSBC (*)	Tejgaon	PPA Proceed	70	781,947,052	2,085,996,823
6	Standard Chartered Bank (*)	Gulshan	Disbursement	017302	14,666,603	14,666,603
7	Standard Chartered Bank (*)	Gulshan	PPA Proceed	017303	663,908,516	754,049,408
8	Standard Chartered Bank (**)	Gulshan	DSA	017304	1,629,683,989	1,134,226,881
9	Standard Chartered Bank (**)	Gulshan	PPA Proceed	027303	301,421,496	602,905,458
Total in Restricted Account (B)					7,864,385,817	7,352,855,228

(*) 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

(**) 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	BRAC Bank	Gulshan, Head Office		15322038607 44001	1,020,798,608	1,020,798,608
2	BRAC Bank (USD)	Gulshan, Head Office		15322038607 44002	582,163	582,163
Total Proceed from Bond Issue (Public Placement) (C)					1,021,380,771	1,021,380,771

Total cash at bank (A+B+C)

13,833,245,849

14,950,250,889

Ashuganj Power Station Company Ltd

Fixed Deposit Account (FDR)
For the period ended 30 Sept. 2020

Annex-5

SL	Bank	Branch	Types of Account	Account No.	30 Sept. 2020	30 June 2020
					BDT	BDT
1	AB Bank	Bangshal	FDR		30,000,000	30,000,000
2	AB Bank	Bangshal	FDR		0	58,721,477
3	AB Bank	Bangshal	FDR		-	10,576,125
4	Agrani Bank	Malibag	FDR		104,426,243	102,921,023
5	Agrani Bank	Purana Palton	FDR		200,000,000	-
6	Agrani Bank	Purana Palton	FDR		100,000,000	-
7	Agrani Bank	Purana Palton	FDR		100,000,000	-
8	Al-Arafah Islami Bank	Ashuganj	FDR		-	11,195,059
9	City Bank	Dhaka	FDR		-	272,599,999
10	City Bank	Dhaka	FDR		-	272,599,999
11	DBH	Dhaka	FDR		111,812,300	109,850,000
12	DBH	Dhaka	FDR		111,812,300	109,850,000
13	DBH	Dhaka	FDR		111,812,300	109,850,000
14	DBH	Dhaka	FDR		111,812,300	109,850,000
15	DBH	Dhaka	FDR		111,812,300	109,850,000
16	EXIM Bank	Shantinagore	FDR		20,810,000	20,810,000
17	ICB	Dhaka	FDR		110,896,550	108,975,000
18	ICB	Dhaka	FDR		110,896,550	108,975,000
19	ICB	Dhaka	FDR		110,896,550	108,975,000
20	ICB	Dhaka	FDR		110,896,550	108,975,000
21	ICB	Dhaka	FDR		110,896,550	108,975,000
22	Islami Bank	Ashuganj	FDR		-	22,750,521
23	Janata Bank	Abdul Goni Road	FDR		52,271,544	51,518,092
24	Janata Bank	Abdul Goni Road	FDR		200,000,000	-
25	Janata Bank	Abdul Goni Road	FDR		100,000,000	-
26	Janata Bank	Corporate	FDR		100,000,000	-
27	Janata Bank	Corporate	FDR		100,000,000	-
28	Janata Bank	Corporate	FDR		100,000,000	-
29	Janata Bank	Corporate	FDR		100,000,000	-
30	Janata Bank	Corporate	FDR		100,000,000	-
31	Janata Bank	Corporate	FDR		397,331,883	391,604,665
32	MTBL	Dhaka	FDR		-	108,975,000
33	MTBL	Dhaka	FDR		-	108,975,000
34	MTBL	Dhaka	FDR		-	108,975,000
35	One Bank	Dhaka	FDR		-	109,650,000
36	Premier Bank	Bhairav	FDR		-	10,452,506
37	Premier Bank	Kuliarchar	FDR		-	10,452,506
38	Pubali Bank	Panthpath	FDR		-	51,816,696
39	Pubali Bank	Tanbazar	FDR		50,650,000	50,000,000
40	Rupali Bank	Ashuganj	FDR		104,426,243	102,921,023
41	Rupali Bank	Ramna Corporate	FDR		52,387,523	51,575,214
42	Rupali Bank	Ramna Corporate	FDR		100,000,000	-
43	Rupali Bank	Rupali Sadan	FDR		300,000,000	-
44	Rupali Bank	Rupali Sadan	FDR		200,000,000	-
45	Southeast Bank	Dhaka	FDR		-	54,488,000
46	Southeast Bank	Dhaka	FDR		-	54,488,000
47	Trust Bank	Kakrail	FDR		10,368,000	10,368,000
48	Trust Bank	Karwan Bazar	FDR		10,390,500	10,390,500
	Total in FDR Account				3,746,606,186	3,182,949,405

Annex - 5 (A) & (B)

Ashuganj Power Station Company Ltd.
Statement of FDR (For 03 months)
As at 30.09.2020

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
2	0200014347257	Agrani Bank	Malibag	100,000,000	03(Three)	104,426,243	23.07.20	23.10.20	6.50%
		Sub-Total		100,000,000		104,426,243			
4	11A-0116902	Agrani Bank	Purana Paltan	100,000,000	03(Three)	100,000,000	01.10.20	01.01.21	6.75%
5	11A-0116903	Agrani Bank	Purana Paltan	100,000,000	03(Three)	100,000,000	01.10.20	01.01.21	6.75%
		Sub-Total		200,000,000		200,000,000			
17	0781500/11784	Janata Bank	Abdul Goni Roac	50,000,000	03(Three)	52,271,544	20.08.20	20.11.20	6.50%
18	0686748/55056809	Janata Bank	Motijheel, Corp.	380,000,000	03(Three)	397,331,883	28.07.20	28.07.21	6.50%
		Sub-Total		430,000,000		449,603,427			
21	0100217215212/0100217215361	Janata Bank	Motijheel, Corp.	100,000,000	03(Three)	100,000,000	01.10.20	01.01.21	7.00%
22	0100217215051/0100217215182	Janata Bank	Motijheel, Corp.	100,000,000	03(Three)	100,000,000	01.10.20	01.01.21	7.00%
23	0100217214615/0100217214917	Janata Bank	Motijheel, Corp.	100,000,000	03(Three)	100,000,000	01.10.20	01.01.21	7.00%
24	0100217215522/0100217215689	Janata Bank	Motijheel, Corp.	100,000,000	03(Three)	100,000,000	01.10.20	01.01.21	7.00%
25	0100217215387/0100217215484	Janata Bank	Motijheel, Corp.	100,000,000	03(Three)	100,000,000	01.10.20	01.01.21	7.00%
		Sub-Total		500,000,000		500,000,000			
27	0328007/48/2/35/601	Rupali Bank	Ramna Corp.	50,000,000	03(Three)	52,387,523	20.08.20	20.11.20	6.50%
28	5264035004812	Rupali Bank	Ashuganj	100,000,000	03(Three)	104,426,243	25.07.20	24.10.20	6.50%
				150,000,000		156,813,766			
31	0328033/49/21/35/625	Rupali Bank	Ramna Corp.	100,000,000	03(Three)	100,000,000	01.10.20	01.01.21	6.50%
				100,000,000		100,000,000			
		Total (A)		1,480,000,000		1,510,843,436			

Ashuganj Power Station Company Ltd.
Statement of FDR (For more than 03 months)
As at 30.09.2020

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	3629520	AB Bank	Bangshal	30,000,000	2(Twelve)	30,000,000	06.10.19	06.10.20	10.00%
		Sub-Total		30,000,000		30,000,000			
3	0116881	Agrani Bank	Purana Paltan	200,000,000	2(Twelve)	200,000,000	04.08.20	04.08.21	7.00%
				200,000,000		200,000,000			
6	71000180276	DBH Finance	Head Office	100,000,000	2(Twelve)	111,812,300	05.08.20	05.08.21	7.50%
7	71000180277	DBH Finance	Head Office	100,000,000	2(Twelve)	111,812,300	05.08.20	05.08.21	7.50%
8	71000180278	DBH Finance	Head Office	100,000,000	2(Twelve)	111,812,300	05.08.20	05.08.21	7.50%
9	71000180279	DBH Finance	Head Office	100,000,000	2(Twelve)	111,812,300	05.08.20	05.08.21	7.50%
10	71000180282	DBH Finance	Head Office	100,000,000	2(Twelve)	111,812,300	05.08.20	05.08.21	7.50%
		Sub-Total		500,000,000		559,061,500			
11	0800887 (45116)	Exim Bank Ltd	Shantinagar	20,000,000	06 (Six)	20,810,000	14.04.20	14.10.20	9.00%
		Sub-Total		20,000,000		20,810,000			
12	0011971/1/1852	ICB	Head Office	100,000,000	2(Twelve)	110,896,550	05.08.20	05.08.21	8.00%
13	0011973/1/1854	ICB	Head Office	100,000,000	2(Twelve)	110,896,550	05.08.20	05.08.21	8.00%
14	0011974/1/1855	ICB	Head Office	100,000,000	2(Twelve)	110,896,550	05.08.20	05.08.21	8.00%
15	0011975/1/1856	ICB	Head Office	100,000,000	2(Twelve)	110,896,550	05.08.20	05.08.21	8.00%
16	0011976/1/1857	ICB	Head Office	100,000,000	2(Twelve)	110,896,550	05.08.20	05.08.21	8.00%
		Sub-Total		500,000,000		554,482,750			
19	0781537/0100215586761	Janata Bank	Abdul Goni Roac	200,000,000	2(Twelve)	200,000,000	03.08.20	03.08.21	7.00%
20	0781538/0100215586841	Janata Bank	Abdul Goni Roac	100,000,000	2(Twelve)	100,000,000	03.08.20	03.08.21	7.00%
				300,000,000		300,000,000			
26	7301045680	Pubali Bank	Tanbazar	50,000,000	06 (Six)	50,650,000	29.09.20	29.03.21	6.00%
		Sub-Total		50,000,000		50,650,000			
29	0184143/35/801	Rupali Bank	Rupali Sadan	300,000,000	2(Twelve)	300,000,000	04.08.20	04.08.21	7.00%
30	0184143/35/802	Rupali Bank	Rupali Sadan	200,000,000	2(Twelve)	200,000,000	04.08.20	04.08.21	7.00%
				500,000,000		500,000,000			
32	0089-033000328 (290939)	Trust Bank	Kakrail	10,000,000	06 (Six)	10,368,000	14.04.20	14.10.20	9.00%
33	0030-0330026881 (249967)	Trust Bank	Karwan Bazar	10,000,000	06 (Six)	10,390,500	15.04.20	15.10.20	9.00%
		Sub-Total		20,000,000		20,758,500			
		Total (B)		2,120,000,000		2,235,762,750			
		Grand Total (A+B)		3,600,000,000		3,746,606,186			