FINANCIAL STATEMENT **(UN-AUDITED)**

OF

GBB POWER LIMITED

Momtaz Plaza (4th Floor),

House # 7, Road # 4, Dhanmondi R/A, Dhaka-1205

FOR THE HALF YEARLY ENDED DECEMBER 31, 2018

AMAR STOCK

GBB POWER LIMITED

House # 7, Road # 4, Dhanmondi R/A, Dhaka-1205

UNAUDITED STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2018

(Amount in Taka)

PARTICULARS	31-Dec-18	30-Jun-18
NET ASSETS :		
Non-Current Assets	**1,177,759,612**	**1,209,505,860**
Property Plant & Equipments	1,174,439,242	1,205,809,600
Leasehold Land Development	3,320,370	3,696,260
Current Assets, Loan & Advances	**1,102,303,888**	**1,163,575,595**
Inventories	235,616,427	236,610,705
Advance, Deposit & Prepayments	118,774,413	243,722,306
Accounts Receivable	134,626,823	97,892,440
Sundry Debtors	500,000	500,000
Cash and Cash Equivalents	612,786,226	584,850,145
Total Assets	**2,280,063,500**	**2,373,081,455**
EQUITY & LIABILITIES:		
Shareholders' Equity	**1,988,319,245**	**1,989,264,579**
Ordinary Share Capital	1,018,035,480	1,018,035,480
Share Premium	866,550,000	866,550,000
Retained Earnings	103,733,765	104,679,099
Current Liabilities and Provisions	**291,744,255**	**383,816,876**
Accounts Payable	91,766,435	136,433,423
Sundry Creditors	942,608	2,162,024
Accrued Expenses	5,759,674	11,788,992
Workers Profit Participation and Welfare Fund	13,691,054	16,784,468
Unclaimed Dividend	4,057,342	4,104,653
Short Term Bank Loan	156,954,626	179,355,283
Provision for Tax	18,572,516	33,188,033
Total Equity & Liabilities	**2,280,063,500**	**2,373,081,455**
Net Assets Value (NAV) Per-Share	**19.53**	**19.54**

Managing Director & CEO | Director | Chairman

Chief Financial Officer | Company Secretary

Date: Dhaka, 30 January, 2019

AMARSTOCK

GBB POWER LIMITED

UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31DECEMBER 2018

(Amount in Taka)

PARTICULARS	1 JULY TO 31 DECEMBER 2018	1 JULY TO 31 DECEMBER 2017	1 OCTOBER TO 31 DECEMBER 2018	1 OCTOBER TO 31 DECEMBER 2017
SALES REVENUE	273,067,687	280,624,838	134,626,276	138,526,421
COST OF ENERGY SOLD	(208,557,652)	(196,159,847)	(103,459,808)	(98,446,694)
GROSS PROFIT	**64,510,035**	**84,464,991**	**31,166,468**	**40,079,727**
ADMINISTRATIVE, FINANCIAL & OTHER EXPENSES	(33,477,312)	(29,902,570)	(16,017,487)	(18,081,887)
NET PROFIT BEFORE OTHER INCOME & TAX	**31,032,723**	**54,562,420**	**15,148,981**	**21,997,839**
OTHER INCOME	25,190,093	15,739,283	9,435,152	9,340,664
NET PROFIT BEFORE CHARGING INCOME TAX	**56,222,816**	**70,301,703**	**24,584,132**	**31,338,503**
CONTRIBUTION TO WPP & WELFARE FUND	(2,677,277)	(3,347,700)	(1,170,673)	(1,492,310)
NET PROFIT BEFORE INCOME TAX AFTER W.P.P. & W.F	**53,545,539**	**66,954,003**	**23,413,459**	**29,846,194**
PROVISION FOR TAX	**(6,297,523)**	**(3,934,821)**	**(2,358,788)**	**(2,335,166)**
NET PROFIT AFTER TAX	**47,248,016**	**63,019,182**	**21,054,671**	**27,511,028**
Earnings Per Share - EPS	**0.46**	**0.62**	**0.21**	**0.27**

Managing Director & CEO

Director

Chairman

Chief Financial Officer

Company Secretary

Date: Dhaka, 30 January, 2019

GBB POWER LIMITED

UNAUDITED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2018

(Amount in Taka)

PARTICULARS	1 JULY TO 31 DECEMBER 2018	1 JULY TO 31 DECEMBER 2017
Cash Flows from Operating Activities		
Collections from Turnover and Others	261,523,397	293,843,395
Payment for Cost and Expenses	(250,499,028)	(178,127,350)
Financial Expenses	(12,775,905)	(2,712,291)
Income Tax Deducted at Source/Refund	52,501,285	(18,281,045)
	50,749,749	**94,722,709**
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(365,700)	(768,780)
	(365,700)	**(768,780)**
Cash Flows from Financing Activities		
Cash Credit and Other Short Term Loan	(22,400,657)	(17,218,609)
Dividend/Fraction Share Dividend Paid	(47,311)	(14,751)
	(22,447,968)	**(17,233,360)**
Increase in Cash and Cash Equivalent	**27,936,081**	**76,720,570**
Cash and Cash Equivalents at Opening	584,850,144	503,158,409
Cash and Cash Equivalents at Closing	**612,786,226**	**579,878,978**
Net Operating Cash Flow Per Share	**0.50**	**0.93**

Managing Director & CEO

Director

Chairman

Chief Financial Officer

Company Secretary

Date: Dhaka, 30 January, 2019

GBB POWER LIMITED

UNAUDITED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2018

(Amount in Taka)

PARTICULARS	ORDINARY SHARE CAPITAL	SHARE PREMIUM	SHARE MONEY DEPOSITS	RETAINED EARNINGS	TOTAL
1st July 2018	1,018,035,480	866,550,000	80,000	104,679,099	1,989,344,579
Adjustment regarding Last 5 years Income Tax				(48,193,350)	(48,193,350)
Net Profit for the Period	-	-	-	47,248,016	47,248,016
31st December 2018	1,018,035,480	866,550,000	80,000	103,733,765	1,988,399,245

(Amount in Taka)

PARTICULARS	ORDINARY SHARE CAPITAL	SHARE PREMIUM	SHARE MONEY DEPOSITS	RETAINED EARNINGS	TOTAL
1st July 2017	969,557,600	866,550,000	80,000	205,431,230	2,041,618,831
Cash Dividend	-	-	-	(48,477,880)	(48,477,880)
Stock Dividend	48,477,880	-	-	(48,477,880)	-
Net Profit for the Period	-	-	-	63,019,182	63,019,182
31st December 2017	1,018,035,480	866,550,000	80,000	171,494,653	2,056,160,133

Managing Director & CEO

Director

Chairman

Chief Financial Officer

Company Secretary

Date: Dhaka, 30 January, 2019

GBB POWER LIMITED

Notes to the Financial Statement
FOR THE HALF YEARLY ENDED DECEMBER 31, 2018

Basis of Preparation

The half yearly ended financial statements are being presented in condensed form in accordance with the requirements Of Bangladesh accounting Standards (BAS-34) "Interim Financial reporting" and rule 13 of the Securities & exchange rules 1987. These financial statements are un-audited and are being submitted to the shareholders. The presentation of the Half Yearly financial statements requires the use of estimates and assumption that affect the reported amounts of Assets and Liabilities at the date of half yearly ended financial statements and reported amounts of revenue and expenses during the period. Although these estimates are based in management's best knowledge of the amount, events or actions, actual results may differ from those estimates.

Presentation of Financial Statements

The half yearly ended financial statements are presented in Bangladeshi taka since this is the currency in which the total transactions are denominated. Being a listed company GBB power Limited prepares its financial statements (annual or interim) complying with the Bangladesh accounting standards (BAS) as applicable and the company is well conscious of any new reporting standards and its associated impact on the company's financial statements considered for adoption by the Institute of Chartered Accountants of Bangladesh (ICAB).

Accounting Policies

The accounting policies and method adopted for the preparation of these accounts are the same as those applied in preparation of accounts for the preceding year ended June 30, 2018.

Earnings per share

Earnings per share has been calculated in accordance with BAS-33 "Earnings per share". Earnings per share (EPS) as on December 31, 2017 Tk. 0.62 and as on December 31, 2018 Tk. 0.46

Numbers of Shares

Particulars	December 31, 2018	December 31, 2017
Number of Shares	10,18,03,548	10,18,03,548
Net Profit (Tk.)	4,34,19,247	6,30,19,182
Earnings per share	0.46	0.62

GBB POWER LIMITED ★ DHAKA, BANGLADESH ★

01.00 PROPERTY PLANT & EQUIPMENTS Tk. 1,174,439,242

The figures have been arrived at as under:

	December 31, 2018	June30, 2018
Cost as per last account	1,877,843,148	1,878,053,899
Add : Additions during the period	365,700	(210,751)
	1,878,208,848	1,877,843,148
Less : Accumulated Depreciation	703,769,606	672,033,548
Written down value	**1,174,439,242**	**1,205,809,600**

Details have been shown in Annexure-'01'

(First Charge created by Bank Asia Limited, Dhanmondi Branch, Dhaka on Fixed & Floating Assets)

02.00 LEASEHOLD LAND DEVELOPMENT COST: Tk. 3,320,370

The figures have been arrived at as under:

	December 31, 2018	June30, 2018
Balance as per last Account	3,696,260	4,448,042
Less: Amortization during the period	375,891	751,781.79
	3,320,370	**3,696,260**

03.00 INVENTORIES: Tk. 235,616,427

The break up of the above amount is as under :

	December 31, 2018	June30, 2018
Stock of Spare Parts for General	38,807,083	17,877,444
Stock of Spare Parts for E-70	191,955,664	215,357,356
Stock of Lubricants	4,853,680	3,375,905
	235,616,427	**236,610,705**

04.00 ADVANCE, DEPOSIT & PREPAYMENTS: Tk. 118,774,413

The break up of the above amount is as under :

	December 31, 2018	June30, 2018
Other Advances (Note-04.01)	7,200,654	6,040,835
Bank Gurantee Margin (Bank Asia Ltd)	4,048,421	4,048,421
L/C Expenditure (Note 04.02)	27,141	4,527,178
Tax Deducted at Source on Other Income (Note:04.03)	6,211,229	8,352,165
Tax Deducted at Source on Energy Payment (Note:04.04)	91,903,271	220,753,707
Tax Deducted at Refund-2018 (on 2007-2011 Assed Amount)	9,383,698	-
	118,774,413	**243,722,306**

04.01 Other Advances: Tk. 7,200,654

The break up of the above amount is as under :

	December 31, 2018	June30, 2018
Advance Rent (Office Rent)	745,600	1,144,450
Advance Rent (Office Car Parking)	232,164	20,880
Advance to Staff (Against Office Work)	197,747	81,175
Advance to Staff (Against Salary)	500,866	527,500
Advance to Haribhasa Enterprise (SPP)	4,678,000	1,728,000
Prepaid Insurance Premium	846,277	2,538,830
	7,200,654	**6,040,835**

04.02 L/C Expenditure: Tk. 27,141

	December 31, 2018	June30, 2018
L/C Margin & Document Value	20,274	4,438,821
L/C Commission	300	19,534
L/C Bank Charges	3,918	27,336
L/C Insurance Premium	2,649	41,487
	27,141	**4,527,178**

GBB POWER LIMITED ★ DHAKA, BANGLADESH ★

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04.03 TAX DEDUCTED AT SOURCE ON OTHER INCOME Tk. 6,211,229

The break up of the above amount is as under :

	December 31, 2018	June30, 2018
Opening Balane	8,352,165	4,659,934
Less: TDS Adjustment for 5 years final Setelment	(4,659,934)	-
Add. TDS On SND, MMSA & FDR Interest	2,518,998	3,692,231
	6,211,229	8,352,165

04.04 TAX DEDUCTED AT SOURCE ON ENERGY PAYMENT Tk. 91,903,271

The break up of the above amount is as under :

	December 31, 2018	June30, 2018
Opening Balane	220,753,707	185,471,410
Less: TDS Adjustment for 5 years final Setelment	(143,030,434)	-
Add: Current Period Deduction	14,179,998	35,282,297
	91,903,271	220,753,707

05.00 ACCOUNTS RECEIVABLE: Tk. 134,626,823

	December 31, 2018	June30, 2018
Bangladesh Power Development Board	134,626,823	97,892,440
	134,626,823	97,892,440

06.00 SUNDRY DEBTORS: Tk. 500,000

The break up of the above amount is as under :

	December 31, 2018	June30, 2018
Central Depository Bangladesh Limited	500,000	500,000
	500,000	500,000

07.00 CASH AND CASH EQUIVALENTS: Tk. 612,786,226

The break up of the above amount is as under :

	December 31, 2018	June30, 2018
Cash in Hand at Head Office	61,995	22,001
Cash in Hand at Branch Office	236,602	611,768
Cash at Banks (Note-07.01)	42,917,971	36,864,215
Fixed Deposit at Bank (Note-07.02)	569,569,658	547,352,161
	612,786,226	584,850,145

07.01 CASH AT BANKs: Tk. 42,917,971

The break up of the above amount is as under :

	December 31, 2018	June30, 2018
AB Bank Ltd.-4006-757891-000	1,834	2,409
Bank Asia Ltd. A/C 00733003080	42,595	44,820
Bank Asia Ltd. A/C 00733003201 ESCROW	1	1
Bank Asia Ltd. A/C 02136000275	38,189,014	31,979,545
Bank Asia Ltd. A/C 02136000314 Fractional Stock & Cash Divident	4,256,309	4,255,858
BRAC Bank Ltd-1501201917699001	166,881	166,143
Prime Bank Limited A/c-14611020018121	119,017	120,282
Shahjalal Islami Bank Ltd. A/C:400312400000022	139,818	292,657
Sharp Securities Ltd. 28999 BO A/C # 1203180052163888	2,502	2,502
	42,917,971	36,864,215

07.02 Fixed Deposit at Bank: Tk. 569,569,658

The break up of the above amount is as under :

	December 31, 2018	June30, 2018
Bank Asia Ltd. ,Dhanmondi Branch	25,908,000	25,000,000
AB Bank Ltd. (ABBL) ,Dhanmondi Branch	71,621,580	68,982,981
IDLC Finance Ltd.	472,040,077	453,369,180
	569,569,658	547,352,161

GBB POWER LIMITED ★ DHAKA, BANGLADESH ★

AMAR STOCK

08.00 ACCOUNTS PAYABLE Tk. 91,766,435

The break up of the above amount is as under :

	December 31, 2018	June30, 2018
Fuchs Lubricants Bangladesh Ltd.	202,629	391,629
Pashchimanchal Gas Co. Ltd.	91,163,806	135,841,794
Kaltimex Bangladesh	400,000	-
	91,766,435	**136,433,423**

09.00 SUNDRY CREDITORS: Tk. 942,608

The break up of the above amount is as under :

	December 31, 2018	June30, 2018
Agility limited	-	692,375
Ayub Tradelink	200,000	800,000
Share Money Deposit	80,000	80,000
Tax Deducted at Source (TDS) from salary ,suppliers, office rent etc.	662,608	589,649
	942,608	**2,162,024**

10.00 ACCRUED EXPENSES: Tk. 5,759,674

The break up of the above amount is as under :

	December 31, 2018	June30, 2018
Salary & Remuneration	3,288,200	3,247,391
Employees Fringe Benefits (Note-10.01)	2,397,024	3,841,794
Office Rent	74,450	74,450
Liabilities for Verious Expenses	-	4,250,356
Audit Fees	-	375,000
	5,759,674	**11,788,992**

10.01 Employees Fringe Benefits Tk. 2,397,024

The break up of the above amount is as under :

	December 31, 2018	June30, 2018
Opening Balance	3,841,794	1,821,438
Payable During the period	2,397,024	5,275,092
Total	**6,238,818**	**7,096,530**
Less: Disburse during the period	1,109,158	1,261,862
	5,129,660	**5,834,668**
Less: Transfer to Gratuty A/C During the Period	2,732,636	1,992,874
	2,397,024	**3,841,794**

11.00 Workers Profit Participation and Welfare Fund Tk. 13,691,054

The break up of the above amount is as under :

	December 31, 2018	June30, 2018
Opening Balance	16,784,467	14,802,326
Add: Made during the period	2,677,277	5,259,672
Total	**19,461,744**	**20,061,998**
Less: Disburse During the Period	**5,770,690**	**3,277,530**
Participation Fund	4,815,158	3,101,459
Welfare Fund for Employee (Familly Assistance)	955,532	176,071
	13,691,054	**16,784,467**

12.00 UNCLAIMED DIVIDEND: Tk. 4,057,342

The break up of the above amount is as under :

	December 31, 2018	June30, 2018
Opening	4,104,653	3,168,866
Addition (Cash Dividend)	-	48,477,880
Addition (Fractional Share)	-	138,000
	4,104,653	**51,784,746**
Less: Paid During the Period (Cash Dividend)	(47,311)	(47,680,093)
	4,057,342	**4,104,653**

GBB POWER LIMITED ★ DHAKA, BANGLADESH

13.00 BANK & FINANTIAL INSTITUTE LOAN: Tk. 156,954,626

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The break up of the above amount is as under :

	December 31, 2018	June30, 2018
LTR Bank Asia Ltd. - 02131000716		784,391
LTR Bank Asia Ltd. - 02131000718		3,409,005
Short Term Loan Bank Asia Ltd. (STL) - 02135001400	156,748,561	170,671,950
Bank Asia Ltd, OD A/C 02133001382	206,065	4,489,936
	156,954,626	**179,355,283**

14.00 PROVISION FOR TAX Tk. **18,572,516**

The break up of the above amount is as under :

	December 31, 2018	June30, 2018
Provision for Tax at the Opening	33,188,032	23,715,383
Add. During the Year		
On SND, MMSA & FDR	6,297,523	9,472,650
	39,485,555	**33,188,032**
Less. Adjust with final Setelment	20,913,039	-
	18,572,516	**33,188,032**

GBB POWER LIMITED
DHAKA, BANGLADESH

15.00 TURNOVER: Tk. Tk. 273,067,687

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2018	1 JULY TO 31 DECEMBER 2017	1 OCTOBER TO 31 DECEMBER 2018	1 OCTOBER TO 31 DECEMBER 2017
Rental & Energy Sold*	**273,067,687**	**280,624,838**	**134,626,276**	**138,526,421**

*This turnover is from sale of energy to Bangladesh Power Development Board.

16.00 COST OF ENERGY SOLD: Tk. 208,557,652

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2018	1 JULY TO 31 DECEMBER 2017	1 OCTOBER TO 31 DECEMBER 2018	1 OCTOBER TO 31 DECEMBER 2017
Consumed Gas Bill	79,434,789	82,390,387	38,766,856	40,967,778
Direct Expenses (Note-16.01)	129,122,863	113,769,460	64,692,952	57,478,916
	208,557,652	**196,159,847**	**103,459,808**	**98,446,694**

16.01 Direct Expenses: Tk 129,122,863

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2018	1 JULY TO 31 DECEMBER 2017	1 OCTOBER TO 31 DECEMBER 2018	1 OCTOBER TO 31 DECEMBER 2017
Lubricants Consumed (Note-16.01.1)	13,691,305	11,157,500	8,008,840	5,465,000
Salary & Allowances	12,386,843	10,721,171	5,831,517	4,831,824
Operating Expenses-Bogra Plant	507,011	565,892	267,617	362,768
Spare Parts (Note-16.01.2)	39,031,660	33,502,745	21,221,180	19,236,010
Spare Parts for E-70 (Note-16.01.3)	23,401,692	16,989,390	11,700,846	8,494,695
Energy Meter Expenses	-	401,942	-	-
Depreciation Expenses	31,418,697	36,678,024	15,049,124	17,326,448
Amortization of leasehold land development cost	372,132	372,132	186,066	186,066
Plant All Risk Insurance Premium	1,692,553	1,692,553	846,277	846,277
Testing Expenses	185,500	-	185,500	-
Transformer Fuel & Repair	-	276,925	-	-
Repair & Maintenance	6,435,470	1,411,186	1,395,986	729,829
	129,122,863	**113,769,460**	**64,692,952**	**57,478,916**

16.01.1 **Lubricant: Tk. 13,691,305**

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2018	1 JULY TO 31 DECEMBER 2017	1 OCTOBER TO 31 DECEMBER 2018	1 OCTOBER TO 31 DECEMBER 2017
Opening Stock	3,375,905	6,821,520	2,460,440	5,321,520
Add: Purchases	15,169,080	8,602,500	10,402,080	4,410,000
	18,544,985	15,424,020	12,862,520	9,731,520
Less: Closing Stock	4,853,680	4,266,520	4,853,680	4,266,520
	13,691,305	**11,157,500**	**8,008,840**	**5,465,000**

16.01.2 **Spare Parts : General Tk. 39,031,660**

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2018	1 JULY TO 31 DECEMBER 2017	1 OCTOBER TO 31 DECEMBER 2018	1 OCTOBER TO 31 DECEMBER 2017
Opening Stock	17,877,444	28,690,545	29,880,133	25,490,545
Add: Purchase	59,961,299	26,921,361	30,148,129	15,854,626
	77,838,743	55,611,906	60,028,262	41,345,171
Less: Closing Stock	38,807,083	22,109,161	38,807,083	22,109,161
	39,031,660	**33,502,745**	**21,221,180**	**19,236,010**

16.01.3 **Spare Parts : E-70 Tk. 23,401,692**

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2018	1 JULY TO 31 DECEMBER 2017	1 OCTOBER TO 31 DECEMBER 2018	1 OCTOBER TO 31 DECEMBER 2017
Opening Stock	215,357,356	48,558,880	203,656,510	40,064,185
Add: Purchase	-	-	-	-
	215,357,356	48,558,880	203,656,510	40,064,185
Less: Closing Stock	191,955,664	31,569,490	191,955,664	31,569,490
	23,401,692	**16,989,390**	**11,700,846**	**8,494,695**

GBB POWER LIMITED DHAKA, BANGLADESH

17.00 ADMINISTRATIVE, FINANCIAL & OTHER EXPENSES: **Tk. 33,477,312**

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2018	1 JULY TO 31 DECEMBER 2017	1 OCTOBER TO 31 DECEMBER 2018	1 OCTOBER TO 31 DECEMBER 2017
Administrative Expenses (17.01)	14,931,245	14,468,956	7,299,194	7,886,688
Financial Expenses (17.02)	12,775,905	2,712,291	6,108,678	1,078,640
Other Expenses (17.03)	5,770,161	12,721,323	2,609,615	9,116,559
	33,477,312	**29,902,570**	**16,017,487**	**18,081,887**

17.01 **Administrative Expenses:** **Tk. 14,931,245**

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2018	1 JULY TO 31 DECEMBER 2017	1 OCTOBER TO 31 DECEMBER 2018	1 OCTOBER TO 31 DECEMBER 2017
Directors Remuneration	4,350,000	4,350,000	2,175,000	2,175,000
Salary & Allowances	3,741,259	3,978,676	1,901,480	1,927,653
Festival Bonous	795,880	828,700	-	-
Director's Meeting Allowance	60,000	60,000	60,000	60,000
Employees Benefits (Note-17.01.01)	2,397,024	1,451,663	414,556	721,886
Contribution for PF	486,524	137,507	241,755	69,632
Advertisting	273,930	308,085	273,930	308,085
Annual General Meeting	1,806,850	1,989,762	1,806,850	1,989,762
Electric Bill	141,792	204,443	75,449	40,206
Office Maintenance	24,358	34,256	13,855	23,095
Audit fee	56,250	52,500	56,250	52,500
Wasa Bill/Fresh Water	18,746	13,490	9,813	5,601
Car Rental Expenses	435,683	663,405	108,215	333,114
Depreciation Expenses	317,361	370,485	152,011	175,015
Amortization of leasehold land development cost	3,759	3,759	1,879	1,879
Miscellaneous Expenses	21,830	22,225	8,150	3,260
	14,931,245	**14,468,956**	**7,299,194**	**7,886,688**

17.01.01 **Employees Fringe Benefits:** **Tk. 2,397,024**

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2018	1 JULY TO 31 DECEMBER 2017	1 OCTOBER TO 31 DECEMBER 2018	1 OCTOBER TO 31 DECEMBER 2017
Annual Leave	572,716	525,657	286,358	261,758
Gratuitty	1,824,308	926,006	128,198	460,128
	2,397,024	**1,451,663**	**414,556**	**721,886**

17.02 **Financial Expenses :** **Tk. 12,775,905**

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2018	1 JULY TO 31 DECEMBER 2017	1 OCTOBER TO 31 DECEMBER 2018	1 OCTOBER TO 31 DECEMBER 2017
Bank Charges	114,789	230,730	107,827	172,318
Bank Guarantee Commission	492,191	492,191	-	-
Interest on Bank Loan	12,168,925	1,989,370	6,000,851	906,322
	12,775,905	**2,712,291**	**6,108,678**	**1,078,640**

GBB POWER LIMITED
DHAKA, BANGLADESH

17.02 **Other Expenses :** **Tk. 5,770,161**

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2018	1 JULY TO 31 DECEMBER 2017	1 OCTOBER TO 31 DECEMBER 2018	1 OCTOBER TO 31 DECEMBER 2017
Fuel Expenses	428,550	414,550	223,550	202,275
Repair, Maintenance & Registration Expenses	469,310	495,114	255,283	210,137
Telephone & Mobile Expenses	132,919	95,932	79,678	45,255
Traveling & Conveyance Exepenses	248,831	163,433	105,061	58,550
Courier Service Expenses	1,054	533,638	370	533,573
Dependable Capacity Test Expenses	450,000	446,906	-	-
Donation & Subscription	-	150,000	-	-
Entertainment	1,013,477	3,451,959	202,318	2,306,084
Fooding Bill for Staff	93,520	99,432	51,221	50,671
Insurance Premium Expenses	177,853	205,921	-	-
Internet Line Expenses	79,800	90,600	39,900	45,300
Listing Expenses	154,035	-	-	-
Medical & Medicin Expenses	-	172	-	172
News Paper Bill	2,080	2,132	1,260	1,220
Office Rent	513,708	536,487	256,854	279,189
Printing & Stationery	466,462	4,552,846	447,980	4,520,124
Profesional and Membership Expenses	247,250	230,000	247,250	230,000
Safety Materials Expenses	74,350	67,630	2,800	-
Training & Welfare Expenses	95,000	12,150	95,000	-
Renewal & Regestration Expenses	465,544	165,803	280,000	-
Data Processing Expenses	-	364,924	-	364,924
C & F Expenses	-	95,000	-	-
Other Operational Expenses	462,960	357,660	231,480	178,830
Utility Bills/Service Charges	193,458	189,034	89,610	90,255
	5,770,161	**12,721,323**	**2,609,615**	**9,116,559**

18.00 OTHER INCOME **Tk. 25,190,093**

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2018	1 JULY TO 31 DECEMBER 2017	1 OCTOBER TO 31 DECEMBER 2018	1 OCTOBER TO 31 DECEMBER 2017
Interest on SND, MMSA & FDR Account	25,190,093	15,739,283	9,435,152	9,340,664
	25,190,093	**15,739,283**	**9,435,152**	**9,340,664**

GBB POWER LIMITED ★ DHAKA, BANGLADESH ★

GBB POWER LIMITED

SCHEDULE OF FIXED ASSETS AS AT 31 DECEMBER 2018

Annexure-01

Particulars	Cost			Rate	Depreciation			Written down value as on 31 DECEMBER 2018
	Balance as at 01 JULY 2018	Additions during the Period	Total as on 31 DECEMBER 2018		Balance as at 01 JULY 2018	During the Period	Total as on 31 DECEMBER 2018	
Building & Premises	129,455,776	-	129,455,776	5%	46,673,949	2,041,196	48,715,144	80,740,631
Plant & Machinery	1,393,686,013	-	1,393,686,013	5%	485,514,971	22,393,259	507,908,229	885,777,784
Tools & Equipment	284,533,183	-	284,533,183	5%	102,789,171	4,481,359	107,270,531	177,262,652
Furniture & Fixtures	3,787,343	54,000	3,841,343	20%	2,900,685	92,422	2,993,107	848,236
Office Equipment	4,127,748	311,700	4,439,448	20%	2,776,057	159,186	2,935,243	1,504,205
Office Car	27,080,789	-	27,080,789	20%	17,688,781	2,024,778	19,713,559	7,367,230
Fabrication Work	33,516,873	-	33,516,873	5%	12,225,889	524,983	12,750,872	20,766,001
Shuttering Materials	1,655,423	-	1,655,423	20%	1,464,045	18,876	1,482,920	172,503
Total	**1,877,843,148**	**365,700**	**1,878,208,848**		**672,033,548**	**31,736,058**	**703,769,606**	**1,174,439,242**

Allocaion of Depreciaion :	Amount in TK.
Charged to Production	31,418,697
Charged to Adminstration	317,361
Total	**31,736,058**

GBB POWER LIMITED ★ DHAKA, BANGLADESH ★