

UNITED POWER GENERATION & DISTRIBUTION COMPANY LIMITED

United House, Madani Avenue, United City, Dhaka-1212, Bangladesh, Tel:+880 9666 700 900, Web: www.unitedpowerbd.com, E-mail: info@unitedpowerbd.com

Total Equity and Liabilities

Earning per Share (EPS)-Tk.

Net Assets Value (NAV) per share-Tk.

Board of Directors of United Power Generation and Distribution Company Limited (UPGDCL) in its 114th meeting held on 30 April 2025 at 4.00 pm. at the Corporate Office, United House, United City, Madani Avenue, Dhaka-1212, has approved the Nine-months "Un-audited Consolidated and Separate Financial Statements" as at/for the third quarter ended on 31 March 2025 and disclosed the following information pertaining to the periodical consolidated un-audited financial performance of the Company as at/for the period ended on 31 March 2025.

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Eta analat nanfamuana	Result for the Nine-months ended				Result for the 3rd Quarter				
Financial performance	July 2024 to March 2025		July 2023 to March 2024		January 2025 to March 2025		January 2024 to March 2024		
_	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate	
Earning per Share (EPS)-Basic-Tk.	19.32	18.38	13.22	13.65	7.21	6.02	5.39	4.34	
Net operating Cash flows per share (NOCFPS)-	rk. 15.17	9.51	7.65	7.06	7.62	7.50	4.91	4.67	
Financial position			31 March 2025		30 June 2024				
					Consolidated	Separate	Consolidated	Separate	
Net Assets Value (NAV) per share-Tk.					72.55	68.66	59.23	56.29	
Un-audited Consolidated Statement of Fina	ancial Position as a	t 31 March 2025							
								Figures in BDT	
					31 Marc	ch 2025	30 Jun	e 2024	
					Consolidated	Separate	Consolidated	Separate	
Assets									
Property, plant and equipment					30,893,205,112	25,153,349,201	33,326,015,621	26,765,226,239	
Capital Work In Progress (CWIP)					2 525 164 665	_	2 300 267 337	_	

Un-audited Consolidated Statement of Financial Position as at 31 March 2025				
				Figures in BDT
	<u>31 Marc</u>		30 Jun	
	Consolidated	Separate	Consolidated	Separate
Assets	20 202 205 442	05 450 040 004	00 000 045 004	00 705 000 000
Property, plant and equipment	30,893,205,112	25,153,349,201	33,326,015,621	26,765,226,239
Capital Work In Progress (CWIP) Right of use assets	2,525,164,665 121,360,658	10 051 511	2,300,267,337 138,387,055	19.907.797
Investment in Subsidiary	121,360,636	18,051,511 3,703,409,010	130,307,000	3,703,409,010
Total Non-current assets	33,539,730,435	28,874,809,723	35,764,670,013	30,488,543,046
Current assets	,,	-,- ,,	, , , , , , , , , , , , , , , , , , , ,	
Inventories	2,772,374,042	2,414,683,198	5,014,634,149	4,648,966,456
Trade and other receivables	15,284,714,224	10,663,248,531	12,375,535,424	7,638,148,438
Receivable from related party	27,760,073,893	27,744,325,398	17,943,876,460	17,941,460,650
Advance, deposits and prepayments	713,132,391	669,531,872	1,058,423,640	1,024,188,004
Investment in marketable securities	140,708,201	140,708,201	137,859,576	137,859,576
Advance income tax	104,904,100	104,904,100	4,342,403	4,342,403
Cash and cash equivalents	1,218,991,166	1,139,415,067	703,893,563	681,019,342
Total Current assets	47,994,898,017	42,876,816,367	37,238,565,214	32,075,984,868
Total assets	81,534,628,452	71,751,626,090	73,003,235,227	62,564,527,914
Total addicto	01,004,020,402	71,701,020,000	10,000,200,221	02,004,027,014
Shareholders' Equity				
Share capital	5,796,952,700	5,796,952,700	5,796,952,700	5,796,952,700
Share premium	2,046,000,000	2,046,000,000	2,046,000,000	2,046,000,000
Revaluation reserve	54,255,442	54,815,476	54,764,527	55,324,560
Retained earnings	34,161,307,861	31,906,042,896	26,437,586,536	24,731,237,288
Equity attributable to the owners of the company	42,058,516,003	39,803,811,072	34,335,303,763	32,629,514,548
Non controlling interest	527,960,623		482,933,627	-
Total Shareholders' Equity	42,586,476,626	39,803,811,072	34,818,237,391	32,629,514,548
Liabilities				
Preference share capital - non- current portion	1,055,000,000	=	-	=
Long term loan - non-current portion	536,291,471	83,467,677	824,826,281	166,801,011
Security Money Received	2,700,000	2,700,000	15,700,000	15,700,000
Lease liabilities - non-current portion	19,347,492	19,347,492	20,249,899	20,249,899
Non-current liabilities	1,613,338,962	105,515,169	860,776,180	202,750,910
Current liabilities				
Deferred revenue	134,923,605	-	158,733,653	-
Trade and other payables	7,216,506,995	4,962,724,043	7,220,950,348	6,682,603,519
Unclaimed dividend	129,213,987	129,213,987	73,160,177	73,160,178
Accrued expenses	150,484,652	89,434,014	166,029,512	78,431,489
Long Term Loan- Current Portion	562,105,318	250,134,343	796,403,178	500,134,342
Short term loan	5,368,771,448	4,868,771,448	4,035,311,039	4,035,311,039
Preference share capital - current portion	145,000,000	-	1,200,000,000	-
Lease liabilities - current portion	1,492,327	1,492,327	2,295,542	2,295,542
Payable to related party	23,310,649,679	21,225,685,373	23,662,346,109	18,353,728,229
Current Tax liability	315,664,853	314,844,314	8,992,099	6,598,119
Total Current liabilities	37,334,812,864	31,842,299,850	37,324,221,656	29,732,262,456
Total liabilities	38,948,151,826	31,947,815,018	38,184,997,836	29,935,013,366
Total Equity and Lighilities	04 524 620 452	74 754 626 000	72 002 225 227	62 564 527 044

								Figures in BDT
		Result for the Nir	ne-months ended			Result for the	3rd Quarter	
	July 2024 to March 2025		July 2023 to March 2024		January 2025 to March 2025		January 2024 to March 2024	
	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate
Revenue	30,594,496,294	24,720,999,526	26,191,658,395	22,653,686,457	9,583,851,531	7,144,163,674	7,416,696,871	6,295,536,005
Cost of sales	(18,765,096,422)	(15,087,105,532)	(16,789,743,384)	(15,433,262,397)	(5,349,497,254)	(3,712,493,417)	(4,072,539,585)	(3,653,783,917
Gross profit	11,829,399,872	9,633,893,994	9,401,915,011	7,220,424,060	4,234,354,277	3,431,670,257	3,344,157,286	2,641,752,088
General and administrative expenses	(60,583,029)	(50,845,556)	(77,225,028)	(69,337,501)	(24,089,954)	(17,615,800)	(31,690,766)	(30,008,907)
Other operating income	24,739,705	1,318,419,049	40,141,588	1,890,328,512	16,718,876	16,718,876	9,232,396	11,191,749
Operating profit	11,793,556,548	10,901,467,487	9,364,831,571	9,041,415,071	4,226,983,199	3,430,773,333	3,321,698,916	2,622,934,930
Foreign exchange gain/(loss)	(128,389,893)	(86,754,507)	(1,040,133,773)	(811,761,595)	109,874,200	109,075,961	208,537,798	202,736,360
Net Finance (cost)/income	(710,435)	147,789,194	(517,685,457)	(312,643,990)	29,704,906	79,389,955	(357,464,504)	(310,521,498)
Profit before tax	11,664,456,219	10,962,502,174	7,807,012,341	7,917,009,486	4,366,562,306	3,619,239,249	3,172,772,210	2,515,149,793
Income Tax expenses	(311,617,363)	(310,034,030)	(9,117,958)	(6,769,187)	(128,407,486)	(128,405,891)	(640,095)	(634,821)
Profit after tax	11,352,838,856	10,652,468,144	7,797,894,383	7,910,240,299	4,238,154,821	3,490,833,358	3,172,132,115	2,514,514,972
Other comprehensive income	•		-			-	-	-
Total comprehensive income	11,352,838,856	10,652,468,144	7,797,894,383	7,910,240,299	4,238,154,821	3,490,833,358	3,172,132,115	2,514,514,972
Total Comprehensive Income attributate	ole to:							
Owners of the Company	11,201,383,861		7,665,990,915		4,181,434,360	-	3,122,218,973	
Non-controlling Interest	151,454,995		131,903,467		56,720,461	-	49,913,142	
Total Comprehensive Income	11,352,838,856		7,797,894,382	-	4,238,154,821	-	3,172,132,115	-

81,534,628,452

72.55

7.21

71,751,626,090

68.66

6.02

73,003,235,227

62,564,527,914

56.29

4.34

						Figures in BDT
		Attributable to owners of the company				
	Share Capital	Share Premium	Retained Earnings	Revaluation reserve	Non-controlling Interest	Total Equity
Balance at 1 July 2024	5,796,952,700	2,046,000,000	26,437,586,536	54,764,527	482,933,627	34,818,237,390
Profit for the year			11,201,383,861		151,454,995	11,352,838,856
Dividend paid			(3,478,171,620)		(106,428,000)	(3,584,599,620)
Retained earnings added on Amalgamation						-
Depreciation on revalued assets			509,084	(509,084)		-
Balance at 31 March 2025	5,796,952,700	2,046,000,000	34,161,307,861	54,255,442	527,960,623	42,586,476,626
Balance at 1 July 2023	5,796,952,700	2,046,000,000	22,951,409,253	55,443,307	503,021,021	31,352,826,281
Profit for the period			7,665,990,915		131,903,467	7,797,894,382
Dividend			(4,637,562,160)		(152,040,000)	(4,789,602,160)
Retained Earnings added on Amelgamation			2,582,300	560,033	(3,142,333)	-
Depreciation on revalued assets			509,085	(509,085)		-
Balance at 31 March 2024	5,796,952,700	2,046,000,000	25,982,929,392	55,494,255	479,742,155	34,361,118,503

13.22

13.65

19.32

18.38

					Figures in BDT
	Share Capital	Share Premium	Retained Earnings	Revaluation reserve	Total Equity
Balance at 1 July 2024	5,796,952,700	2,046,000,000	24,731,237,287	55,324,560	32,629,514,547
Profit for the year			10,652,468,144		10,652,468,144
Dividend			(3,478,171,620)		(3,478,171,620
Depreciation on revalued assets			509,084	(509,084)	,
Balance at 31 March 2025	5,796,952,700	2,046,000,000	31,906,042,895	54,815,476	39,803,811,072
Balance at 1 July 2023	5,796,952,700	2,046,000,000	26,051,181,554		33,894,134,254
Profit for the period			7,910,240,300		7,910,240,300
Added on Amalgamation			311,090,920	56,003,340	367,094,260
Adjustment of Amalgamation			(5,314,935,192)		(5,314,935,192
Dividend			(4,637,562,160)		(4,637,562,160
Depreciation on revalued assets			509,085	(509,085)	
Balance at 31 March 2024	5,796,952,700	2,046,000,000	24,320,524,507	55,494,255	32,218,971,463

Dividend			(4,637,562,160)		(4,637,562,160)
Depreciation on revalued assets			509,085	(509,085)	-
Balance at 31 March 2024	5,796,952,700	2,046,000,000	24,320,524,507	55,494,255	32,218,971,463
Un audited Canadidated Statement of Cook Flaura for the Nine months navied a	nded 24 Merch 2025				
Un-audited Consolidated Statement of Cash Flows for the Nine months period e	nded 31 Warch 2025				Figures in BDT
	•	July 2024 to	March 2025	July 2023 to March 2024	
	•	Consolidated	Separate	Consolidated	Separate
Cash flows from operating activities	-				
Cash received from customers		23,355,447,428	18,640,340,213	24,424,661,615	22,912,285,275
Cash received from other sources		61,758,451	56,480,672	59,673,698	51,844,463
Cash paid to suppliers and others		(13,841,139,417)	(12,560,711,203)	(18,085,856,344)	(17,146,772,121)
Tax paid		(105,330,260)	(102,173,488)	(1,601,182)	(1,238,071)
Financial expenses paid		(605,571,921)	(453,258,322)	(1,149,953,672)	(913,857,631)
Foreign exchange loss		(68,336,305)	(68,336,305)	(811,761,594)	(811,761,594)
Net cash flow from operating activities		8,796,827,976	5,512,341,567	4,435,162,520	4,090,500,320
Cash flows from investing activities					
Acquisition of property, plant and equipment		(339,067,244)	(114,111,153)	(289,222,973)	(71,642,649)
Cash received/(paid) for related party loan		(5,057,873,331)	(5,057,873,331)	6,087,309,879	2,406,509,879
Realized Foreign exchange loss		,	, , , , , , ,	(2,663,161)	(2,663,161)
Dividend from subsidiary company				1,850,204,505	1,850,204,505
Net cash used in investing activities		(5,396,940,575)	(5,171,984,484)	7,645,628,250	4,182,408,575
Cash flows from financing activities					
Dividend paid		(4,717,260,964)	(3,422,117,810)	(6,423,140,165)	(4,572,935,660)
Preference Share Capital		(, , , , ,	,	(400,000,000)	(, , , ,
Land lease payment		(1,705,623)	(1,705,622)	(1,584,170)	(1,584,170)
Cash received/(paid) for related party loan		(1,976,550,561)		(5,761,101,771)	(5,974,061,773)
Security money received/(paid)		(13,000,000)	(13,000,000)		
Short term loan received/(paid)		4,388,195,409	3,888,195,409	2,338,522,326	2,338,522,326
Long term loan received/(paid)		(564,468,057)	(333,333,333)	(2,523,297,293)	(333,064,646)
Net cash used in financing activities		(2,884,789,796)	118,038,643	(12,770,601,073)	(8,543,123,922)
Net (decrease)/increase in cash and cash equivalents		515,097,605	458,395,726	(689,810,302)	(270,215,027)
Cash and cash equivalents		703,893,561	681,019,340	1,130,572,414	692,461,410
Cook and cook and plants added at another settings				274 227 405	274 227 405

By order of the board

Company Secretary

371,227,105

811,989,216

1,139,415,067

1,218,991,166

15.17

Sd/-(Elias Howladar, ACS)

371,227,105

793,473,488

Cash and cash equivalents added at amalgamationas

Net operating Cash flows per share (NOCFPS)-Tk.

Cash and cash equivalents as at 31 March 2025