

In compliance with the the Notification No. SEC/CMRRCD/2008-183/Admin/03-34 Dated September 27, 2009 of the Securities and Exchange Commission, we are pleased to publish the 3rd Quarter (un-audited) Financial Statements ended 31st March, 2020 of the Company as below:

**3rd Quarter (un-audited) Statement of Financial Position as at 31st March, 2020**

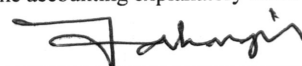
**Power Grid Company of Bangladesh Limited**

**Statement of Financial Position (Un-audited)**

**As at March' 31, 2020**

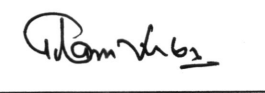
	Notes	<u>March '31, 2020</u>	<u>June'30, 2019</u>
		<u>Taka</u>	<u>Taka</u>
<b>Assets</b>			
Property, plant and equipment	01	142,176,653,249	144,494,665,501
Capital work-in-progress	02	91,349,573,718	68,590,309,163
<b>Total non-current assets</b>		<b>233,526,226,967</b>	<b>213,084,974,664</b>
Investment in FDR	03	830,000,000	10,000,000
Inventories	04	1,637,380,060	1,137,052,392
Accounts and other receivables	05	6,208,827,267	5,542,285,929
Advances, deposits and prepayments		12,990,866,382	14,188,602,127
Cash and cash equivalents	06	12,900,722,133	11,938,407,665
<b>Total current assets</b>		<b>34,567,795,842</b>	<b>32,816,348,113</b>
<b>Total assets</b>		<b>268,094,022,809</b>	<b>245,901,322,777</b>
<b>Equity</b>			
Share capital	07	7,127,269,910	4,609,129,910
Deposit for shares	08	56,061,493,852	50,710,701,193
Retained earnings		12,509,951,137	10,940,901,160
<b>Total equity attributable to equity holders</b>		<b>75,698,714,899</b>	<b>66,260,732,263</b>
<b>Liabilities</b>			
Term loan - interest bearing	09	169,432,064,540	156,740,746,757
Grant from SIDA & KFW	10	1,397,138,163	1,397,138,163
Deferred liability - gratuity	11	3,247,702,384	3,000,998,610
Deferred tax liabilities	12	7,431,640,533	6,524,327,821
<b>Total non-current liabilities</b>		<b>181,508,545,620</b>	<b>167,663,211,351</b>
Term loan - interest bearing		430,621,084	777,574,800
Interest Payable	13	634,896,287	331,989,607
Liabilities for expenses		667,445,131	1,053,892,851
Liabilities for other finance		8,591,101,329	9,337,938,750
Provision for taxation	14	562,698,459	475,983,155
<b>Total current liabilities</b>		<b>10,886,762,290</b>	<b>11,977,379,163</b>
<b>Total liabilities</b>		<b>192,395,307,910</b>	<b>179,640,590,514</b>
<b>Total equity and liabilities</b>		<b>268,094,022,809</b>	<b>245,901,322,777</b>


The accounting explanatory notes (1 to 24) form an integral part of these Financial Statements.

  
Company Secretary

  
Executive Director(F)

  
Director

  
Managing Director

  
Chairman



**Power Grid Company of Bangladesh Limited**  
Statement of Comprehensive Income(Un-audited)  
for the Period ended on March' 31, 2020

Notes	July, 2019 to March 31, 2020	July, 2018 to March 31, 2019	January to March 31, 2020	January to March 31, 2019
	Taka	Taka	Taka	Taka
Revenue	13,888,440,336	12,686,785,724	4,137,753,012	3,815,426,419
Transmission expenses	(7,626,723,159)	(6,564,630,644)	(2,557,296,447)	(1,927,855,002)
<b>Gross profit</b>	<b>6,261,717,177</b>	<b>6,122,155,080</b>	<b>1,580,456,564</b>	<b>1,887,571,418</b>
Administrative expenses	(464,481,022)	(559,792,915)	(174,834,896)	(245,390,857)
<b>Results from operating activities</b>	<b>5,797,236,155</b>	<b>5,562,362,165</b>	<b>1,405,621,668</b>	<b>1,642,180,561</b>
Finance income	233,940,445	149,572,697	8,522,065	1,780,133
Other income	330,169,913	269,068,761	130,893,712	126,689,410
Finance expenses	(2,186,428,845)	(2,240,823,900)	(717,047,574)	(593,920,358)
<b>Profit before contribution to WPPF</b>	<b>4,174,917,668</b>	<b>3,740,179,722</b>	<b>827,989,871</b>	<b>1,176,729,745</b>
Contribution to WPPF	(198,805,603)	(178,103,796)	(39,428,089)	(56,034,749)
<b>Profit before income tax</b>	<b>3,976,112,065</b>	<b>3,562,075,926</b>	<b>788,561,782</b>	<b>1,120,694,996</b>
*Income tax( expense )/income	(994,028,016)	(890,518,982)	(197,140,446)	(280,173,749)
<b>Profit after tax carried forward</b>	<b>2,982,084,049</b>	<b>2,671,556,944</b>	<b>591,421,336</b>	<b>840,521,247</b>
Basic earnings per share - per value Tk 10 (last year's figure restated)	4.18	3.75	0.83	1.18

The accounting explanatory notes (1 to 24) form an integral part of these Financial Statements.

  
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Managing Director

  
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Note: The details of the published 3rd quarter financial statements is available in the website of the company. The address of the web-site is [www.pgcb.org.bd](http://www.pgcb.org.bd)

# Power Grid Company of Bangladesh Limited

## Statement of Changes in Equity(Un-audited) for the Period Ended on March' 31 '2020

	Share Capital	Deposit for Shares	Accumulated Profit	Total
Balance at 30 June,2019	4,609,129,910	50,710,701,194	10,940,901,160	66,260,732,264
Addition/Adjustment during the period	2,518,140,000	5,350,792,659	12,419,911	7,881,352,570
Net profit for the period			2,982,084,049	2,982,084,049
Dividend (20% Cash)			(1,425,453,982)	(1,425,453,982)
<b>Balance at 31 March,2020</b>	<b>7,127,269,910</b>	<b>56,061,493,853</b>	<b>12,509,951,137</b>	<b>75,698,714,900</b>

## Statement of Changes in Equity(Un-audited) for the Period Ended on March' 31 '2019

	Share Capital	Deposit for Shares	Accumulated Profit	Total
Balance at 30 June,2018	4,609,129,910	37,348,943,886	7,875,722,492	49,833,796,288
Addition/Adjustment during the period		9,181,465,000	5,237,947	9,186,702,947
Net profit for the period			2,671,556,944	2,671,556,944
Dividend (17% Cash)			(783,552,085)	(783,552,085)
<b>Balance at 31 March,2019</b>	<b>4,609,129,910</b>	<b>46,530,408,886</b>	<b>9,768,965,298</b>	<b>60,908,504,094</b>



Company Secretary



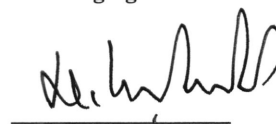
Executive Director(F)



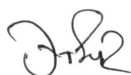
Managing Director



Director



Chairman





# Power Grid Company of Bangladesh Limited

## Cash Flow Statement(Un-audited)

For the period ended March' 31, 2020

	July 01, 2019 to March 31, 2020 <u>Taka</u>	July 01, 2018 to March 31, 2019 <u>Taka</u>
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
<b>RECEIPTS:</b>		
Cash Receipts from Customers	13,227,542,360	10,955,448,979
Others	-	-
	13,227,542,360	10,955,448,979
<b>PAYMENTS:</b>		
Cash paid to Suppliers ,Contractors,employees & etc. (Re-arranged)	(4,378,013,195)	(4,669,524,024)
Interest paid	(708,392,590)	(771,635,482)
	(5,086,405,784)	(5,441,159,506)
<b>Net Cash Provided by Operating Activities : (Note 22)</b>	<b>8,141,136,575</b>	<b>5,514,289,473</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Addition to fixed assets and capital work in progress	(25,220,447,840)	(22,066,571,046)
Investment in FDR	(820,000,000)	60,000,000
Cash receipts from sale of scraps (Re-arranged)	330,169,913	278,769,316
Interest Received	228,297,083	148,361,586
<b>Net Cash (Used in) Investing Activities:</b>	<b>(25,481,980,844)</b>	<b>(21,579,440,144)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Share capital and Deposit for share	7,881,352,570	9,219,836,556
Long term loan	11,169,234,491	10,446,839,319
Dividend Paid	(747,428,324)	(783,552,085)
<b>Net Cash Provided by Financing Activities</b>	<b>18,303,158,737</b>	<b>18,883,123,790</b>
<b>(Decrease) / Increase in Cash (A+B+C)</b>	<b>962,314,468</b>	<b>2,817,973,119</b>
Cash, beginning of the Period	11,938,407,665	7,481,236,802
<b>Cash, End of the Period</b>	<b>12,900,722,133</b>	<b>10,299,209,921</b>



Company Secretary



Executive Director(F)



Managing Director



Director



Chairman





### Figures in Taka

**Depreciation allocated to:**

	July to March 2020	July to March 2019
Depreciation allocated to:		
Transmission expenses (Note 19)	4,774,944,992	3,839,042,664
Administrative expenses (Note 20)	18,214,004	14,644,009
	4,793,158,996	3,853,686,674

		31.03.2020 BDT	30.06.2019 BDT
<b>2</b>	<b>Capital work-in-progress</b>		
	<b>Balance as at 1 July</b>	68,590,309,163	63,269,033,237
	*Add: Cost incurred during the year	22,759,264,555	37,845,927,959
	Less: Adjustment/transfer to assets	-	(32,524,652,033)
	<b>Balance</b>	<b>91,349,573,718</b>	<b>68,590,309,163</b>
	*Last year's figure restated		
	<b>Project-wise break-up:</b>		
1	400/230/132 Kv Chocoria Matarbari TLP	234,562	234,562
2	Replacement of Ashuganj 132 kv old AIS Substation by 132 kv New GIS station	2,645,000	-
3	Aminbazar Mawa Mongla 400 KV TLP & Aminbazar S/S Project	4,370,975,820	981,161,557
4	132 KV Amnura Substation & Associated TLP	638,421,231	638,603,706
5	Bakerganj-Barguna 132kv and Barguna S/s construction Project	572,629,552	491,383,917
6	Bay Extension at Tongi and Rampura SS Construction Project	145,222,038	12,393,953
7	Baharampur-BD-Baharampur-India 2nd 400kv TLP	990,393,699	588,373,874
8	Bangladesh power system reliability and efficiency improvement Project	123,279,361	45,231,692
9	Bhaluka Sreepur 132kv TLP	37,360,688	1,265
10	Enhancement of capacity of Grid S/S & TL for Rural Electrification Project	8,955,803,787	8,748,331,074
11	ESPNER Eastern Region Project	122,143,005	102,925,429
12	Power Grid Network Strengthening Project (G to G)	197,155,170	151,184,452
13	Grid Circle Dhaka (North) WIP	2,678,437,530	-
14	Ghorasal 230kv UG cable project	135,593,921	135,583,998
15	BBB re-routing project (GMD - Barishal)	592,711,630	-
16	GMD - Dhaka (East) WIP	9,907,991	-
17	400/230/132 KV Grid Network Development Project	9,663,694,268	8,065,449,524
18	Grid Development Project in Eastern Region	3,590,047	-
19	*Head Office Building	1,876,226,902	1,708,156,217
20	HVDC 400kv back to back substation project	93,655,961	89,355,821
21	HVDC 2nd Block	3,710,536	-
22	Ruppur Paromanobik Biddut Nirman Prokolpo	13,312,690.00	1,371,059
23	Kodda 132/33 KV S/S Project	190,156,005.92	190,102,337
24	Kodda-Rajendrapur 132kv double circuit TLP	689,299,774.30	511,504,278
25	Matarbari-Anowara-Madunaghat 400 KV TL Project	2,421,074,251.22	685,794,023
26	DTIMEZRPS Mirsharail project	1,331,054,504.39	410,263,973
27	Dhaka-Chittagong MPGS Project (MMM)	5,469,196,067.71	592,945,310
28	Mongla Khulna (South) 230 KV TLP	977,028,411.65	951,339,689
29	Management Training Centre Building, Agargaon	227,431,599.00	203,013,902
30	Mymensingh Tangail Bhaluka and Jamalpur Sherpur	198,502.00	198,502
31	National Power Transmission Network Development	17,928,980,497.82	16,769,507,335
32	Sylhet Shajibazar Brahmanbaria 400 Kv TL	36,340,322.32	36,340,322
33	Shajibazar Ashuganj 132 Kv Transmission Line	158,988,750.22	158,988,750
34	Replacement of Aminbazar 132kv double circuit TLP	110,564,280.83	110,527,750
35	Patuakhali (Payra) Gopalganj 400 KV TLP & Gopalganj 400 KV S/S	15,981,218,754.97	12,063,552,348
36	Patuakhali-Payra 230kv TL Project	2,639,100,159.62	2,281,945,775
37	Pyra Power Station 400/132/33 kv SS Project	455,497,682.28	-
38	Rajendrapur 132kv GIS S/S project	896,434,637.13	531,032,368
39	RE Component of MUSCCFP	633,573,337.96	608,834,560
40	Reconductoring of 132kv TLP	1,665,773,563.18	1,602,648,545
41	Rural Trans. Network	260,649,306.68	214,534,489
42	Western Grid Network Development Project	5,195,210,486	4,627,602,598
43	Sahajibazar XLPE Cable Replacement Project	103,177,443	103,103,817
44	South Western Transmission Expansion Project	450,390,576	2,924,794
45	33 Kv Switching Station at Agrabad & Rampur, Ctg.	12,320,702	11,003,848
46	GMD-Dhaka (North) WIP	-	130,869,377
47	Expansion & Strengthening of Power System Network under Chottogram Area Project (ESPNA Project)	1,022,427.00	-
48	Barapukuria-Bogura-Kaliakoir	1,155,536.00	-
49	Dhaka and Western Zone Transmission Grid Expansion Project (DWZTGE)	2,979,629.00	-
50	Rahanpur (Chapainawabjong)-Monakosa 400 kv TL Project	65,037.00	-
51	Exchange Rate Fluctuation loss/(Gain)	1,968,449,324	1,968,449,324
52	Inventory in Transit	315,136,761	2,063,539,050
	<b>Balance</b>	<b>91,349,573,718</b>	<b>68,590,309,163</b>

\*Head Office Building partially has now been used.

	31.03.2020 BDT	30.06.2019 BDT
<b>3 Investment in FDR</b>	<b>830,000,000</b>	<b>10,000,000</b>
These represent the investment in Fixed Deposit in various scheduled banks.		
<b>3 Inventories</b>	<b>1,637,380,060</b>	<b>1,137,052,392</b>
These represent the closing inventory of electrical goods as at 31 March 2020. The electrical goods included spare parts which were received from Bangladesh Power Development Board (BPDB) along with the substations and transmission lines.		
<b>3 Accounts and other receivables (re-arranged)</b>		
Receivable from transmission/wheeling and optical fiber charge (note 5.1)	6,203,144,323	5,542,246,347
Other receivables (note 5.2)	5,682,944	39,582
	<b>6,208,827,267</b>	<b>5,542,285,929</b>
<b>5.1 Accounts receivables</b>		
Receivable from transmission/wheeling and optical fiber charge	6,208,583,323	5,547,685,347
Provision for bad debt (RPCL)	(5,439,000)	(5,439,000)
Net receivable from transmission/wheeling and optical fiber charge	<b>6,203,144,323</b>	<b>5,542,246,347</b>
<b>5.2 Other receivables</b>		
Interest receivable	5,682,944	39,582
	<b>5,682,944</b>	<b>39,582</b>
<b>6 Cash and Cash Equivalents</b>		
Cash in hand	1,008,422	789,532
Balances with banks as:		
Current deposit accounts	2,096,149,602	1,844,200,295
Short term deposit accounts	10,803,564,109	10,093,417,838
	12,899,713,711	11,937,618,133
<b>Balance</b>	<b>12,900,722,133</b>	<b>11,938,407,665</b>
<b>7 Share capital</b>		
<b>Authorized share capital</b>		
10,000,000,000 ordinary shares of Tk. 10 each	<b>100,000,000,000</b>	<b>100,000,000,000</b>
<b>Paid up share capital</b>		
712,726,991 ordinary shares of Tk. 10 each	<b>7,127,269,910</b>	
460,912,991 ordinary shares of Tk. 10 each		<b>4,609,129,910</b>

		31.03.2020 BDT	30.06.2019 BDT
<b>8</b>	<b>Deposit for shares</b>		
	This represents the amount of investment received from the Government of the People's Republic of Bangladesh as part of GoB equity against the development projects & BPDB's Investment received through 5th & 6th Vendors Agreement.		
	Balance as at 1 July	50,710,701,193	37,348,943,886
	Add: Received during the period from the GoB as part of equity in respect of development projects	8,597,686,149	13,478,835,000
		59,308,387,342	50,827,778,886
	Less: Refunded to GoB the surplus fund released by GoB & ordinary 25,18,14,000 shares issued to BPDB for the settlement of 5th & 6th vendors agreement.	3,246,893,490	117,077,692
	<b>Balance</b>	<b>56,061,493,852</b>	<b>50,710,701,193</b>
		31.03.2020	30.06.2019
	Note: Investment of Govt.	56,061,493,852	48,192,561,193
	Investment of BPDB	-	2,518,140,000
	<b>Total Investment</b>	<b>56,061,493,852</b>	<b>50,710,701,193</b>
<b>9</b>	<b>Term loan- interest bearing</b>		
	The amount related to Deposit for shares will be settled as per the statutory regulation and decision of the Govt.		
	The break-up of term loan- interest bearing are as follows:		
	ADB loan	56,708,820,578	54,714,263,071
	GoB loan	34,795,519,344	29,665,279,766
	Assigned loan	3,028,666,566	3,648,966,960
	SIDA loan	209,448,436	217,621,575
	KFW loan	4,272,483,959	4,293,272,303
	Danida loan	673,379,255	704,810,726
	DPBS-1 loan	364,442,500	398,642,500
	NDF loan	477,862,323	500,682,623
	JBIC loan BD 52 , 55 & 70	23,901,770,636	20,280,803,416
	IDA loan (No 4508, 53810, 6177 & 60100)	9,301,187,066	9,104,751,537
	EDCF loan	7,400,483,209	7,400,483,209
	HSBC loan	106,388,713	216,352,435
	IDB loan BD 0172	2,859,010,313	1,784,298,288
	DPBS-3 loan	-	-
		144,099,462,899	132,930,228,408
	Less: Transferred to Term loan-interest bearing i.e. Current portion of long term loan payable during FY:2019-20	(430,621,084)	(777,574,800)
	<b>Total long term loan</b>	<b>143,668,841,815</b>	<b>132,152,653,608</b>
	Add: Long term interest	25,763,222,725	24,588,093,149
	<b>Balance</b>	<b>169,432,064,540</b>	<b>156,740,746,757</b>
<b>10</b>	<b>Grant from SIDA &amp; KFW</b>		
	Grant from KFW (note 10.1)	1,310,805,735	1,310,805,735
	Grant from SIDA (note 10.2)	86,332,428	86,332,428
		<b>1,397,138,163</b>	<b>1,397,138,163</b>
<b>10.1</b>	<b>Grant from KFW</b>		
	Balance as at 1 July	1,310,805,735	956,807,950
	Received During the period	-	353,997,785
	<b>Balance</b>	<b>1,310,805,735</b>	<b>1,310,805,735</b>
<b>10.2</b>	<b>Grant from SIDA</b>		
	Balance as at 1 July	86,332,428	91,245,655
	Less: Current period amortization	-	(4,913,227)
	<b>Balance</b>	<b>86,332,428</b>	<b>86,332,428</b>



	31.03.2020 BDT	30.06.2019 BDT
<b>11 Deferred Liability- gratuity</b>		
Balance as at 1 July	3,000,998,610	2,791,709,375
Add: Provision made during the period	325,000,000	322,980,496
	<u>3,325,998,610</u>	<u>3,114,689,871</u>
Less: Paid /adjustment during the period	(78,296,226)	(113,691,261)
<b>Balance</b>	<b><u>3,247,702,384</u></b>	<b><u>3,000,998,610</u></b>
<b>12 Deferred tax liabilities</b>		
<i>Deferred tax liabilities recognized in accordance with the provisions of BAS 12: Income taxes, is arrived as follows:</i>		
Balance as at 1 July	6,524,327,821	6,240,241,542
Prior Year Adjustment	-	-
Addition/(Reversal) during the period	907,312,712	284,086,279
<b>Balance</b>	<b><u>7,431,640,533</u></b>	<b><u>6,524,327,821</u></b>
<b>13 Interest Payable</b>		
This represents the interest payable for the period.		
The movement of the above amount is given below:		
Balance as at 1 July	24,920,082,756	20,684,316,175
Add: Interest charged during the period	2,186,428,845	5,128,827,535
	<u>27,106,511,601</u>	<u>25,813,143,710</u>
Payment/Adjustment made during the period	(708,392,589)	(893,060,954)
<b>Balance</b>	<b><u>26,398,119,012</u></b>	<b><u>24,920,082,756</u></b>
<b>The Company expects to pay Interest Payable during FY: 2019-20</b>	<b>634,896,287</b>	<b>331,989,607</b>
<b>Interest Payable -Long Term Portion</b>	<b><u>25,763,222,725</u></b>	<b><u>24,588,093,149</u></b>
<b>Total</b>	<b><u>26,398,119,012</u></b>	<b><u>24,920,082,756</u></b>
<b>14 Provision for taxation</b>		
Balance as at 01 July	475,983,155	365,031,982
Add: Addition during the period	86,715,304	110,951,173
	<u>562,698,459</u>	<u>475,983,155</u>
Prior Year adjustment	-	-
Less: Paid/Adjusment during the period	-	-
<b>Balance</b>	<b><u>562,698,459</u></b>	<b><u>475,983,155</u></b>

	July to March 31, 2020 Taka	July to March 31, 2019 Taka
<b>15 Revenue</b>		
Transmission/wheeling charge	13,679,349,919	12,469,967,926
Optical Fiber charge	209,090,417	216,817,798
	<b>13,888,440,336</b>	<b>12,686,785,724</b>
<b>16 Transmission expenses</b>		
Salary and other employee benefits	1,729,535,506	1,623,010,764
Travelling and conveyance	43,620,747	41,720,461
Functions and entertainment	647,015	1,626,817
Rent, rates and taxes	7,910,104	20,515,918
Postage, telephone and fax	4,192,761	4,213,219
Recruitment and training	31,857,546	10,936,316
CPF contribution	70,516,492	65,435,712
Gratuity	269,750,000	265,600,000
Electricity and power	190,779,084	159,318,327
Office Expenses	5,538,952	5,833,863
Fuel and lubricant	18,132,574	17,841,182
Security expense	174,774,705	158,574,033
Insurance	957,564	1,180,450
Bank charges and commission	2,169,321	1,552,126
Consultancy	2,457,944	1,875,895
Repair and maintenance	298,640,994	346,092,538
C & F, carrying and handling	296,859	259,712
Miscellaneous expenses	-	648
Depreciation (Note: 1)	4,774,944,992	3,839,042,664
	<b>7,626,723,159</b>	<b>6,564,630,644</b>

	July to March 31, 2020 Taka	July to March 31, 2019 Taka
<b>17 Administrative expenses</b>		
Salary and other employee benefits	213,762,815	200,596,836
Travelling and conveyance	1,723,065	1,648,002
Functions, games and entertainment	6,815,676	17,136,934
Rent, rates and taxes	9,718,833	25,207,099
Postage, telephone and fax	2,004,048	2,013,827
Recruitment and training	35,352,467	12,136,080
CPF contribution	6,040,333	5,605,122
Gratuity	55,250,000	54,400,000
Electricity and power	3,220,391	2,689,327
Office Expenses	10,054,944	10,590,301
Fuel and lubricant	5,685,335	5,593,971
Security expense	2,373,790	2,153,752
Insurance	3,469,452	4,277,017
Bank charges and commission	42,015	30,062
Consultancy	11,288,948	8,615,689
Repair and maintenance	9,649,492	11,182,715
C & F, carrying and handling	12,337	10,793
Miscellaneous expenses	-	146
Depreciation (Note: 1)	18,214,004	14,644,009
Advertisement and publicity	15,361,206	12,631,538
Audit fee	953,255	20,000
Legal expenses	2,139,250	7,968,738
Fees and renewals	4,867,619	120,172,668
Directors' honorarium and support service allowance	4,319,880	3,407,100
Other honorarium	4,765,760	3,969,904
AGM Expenses	1,903,476	1,481,410
Donation & Subscription	10,625,000	525,000
Research & Development Expenses	24,867,630	31,084,875
	<b>464,481,022</b>	<b>559,792,915</b>
<b>18 Finance income</b>		
Interest Income	233,940,445	149,572,697
	<b>233,940,445</b>	<b>149,572,697</b>
<b>19 Other income</b>		
Rental income	21,143,038	8,629,144
Miscellaneous sales	149,013,875	206,159,559
Grant Income	-	-
Miscellaneous income	160,013,000	54,280,059
	<b>330,169,913</b>	<b>269,068,761</b>

**23 Related party transactions**

The Company in normal course of business has entered into transactions with other entities that fall within the definition of related party contained in IAS 24. The Company believes that the terms of related party transactions are not significantly different from those that could have been obtained from parties. The significant related party transactions during the period are as follows:

<u>Name of the party</u>	<u>Nature of relationship</u>	<u>Nature of transaction</u>	<u>Transactions during the period</u>	<u>Receivables/(payable) as at 31 March 2020</u>
			BDT	BDT
Bangladesh Power Development Board (BPDB)	Majority shareholder	Transmission charge	2,001,740,428	2,671,682,601

**24 Comparative information**

Relevant comparative information has been presented in the financial statements. Previous year's figures have been rearranged/reclassified and restated wherever possible and considered necessary to conform to current period's presentation.

**Net Operating Cash Flow Per Share(NOCFPS)**

	<u>Net operating cash flow</u>		
	<u>Number of shares</u>		
Third Qtr. 2019-20	<u>8,141,136,576</u>	=	11.42
	712,726,991		
Third Qtr. 2018-19	<u>5,514,289,473</u>	=	7.74
	712,726,991		

**Earning Per Share (EPS)**

	<u>Net Income After Tax</u>		
	<u>Number of shares</u>		
Third Qtr. 2019-20	<u>2,982,084,049</u>	=	4.18
	712,726,991		
Third Qtr. 2018-19	<u>2,671,556,944</u>	=	3.75
	712,726,991		

**Net Asset Value Per Share (NAVPS)**

	<u>Net Asset Value</u>		
	<u>Number of shares</u>		
Third Qtr. 2019-20	<u>75,698,714,899</u>	=	106.21
	712,726,991		
Third Qtr. 2018-19	<u>60,908,504,094</u>	=	85.46
	712,726,991		