

**Godrej Household Products (Bangladesh) Pvt. Ltd**  
Financial Statements for the year ended 31st March 2025

# New Report for GHPBPL (Amounts scaled to '0)

| Balance Sheet                                  | Note | GHPBPL - As at 31-Mar-2025 - V19<br>Taka | GHPBPL - As at 31-Mar-2024 - V19<br>Taka |
|------------------------------------------------|------|------------------------------------------|------------------------------------------|
| <b>ASSETS</b>                                  |      |                                          |                                          |
| <b>Non-current assets</b>                      |      |                                          |                                          |
| (a) Property, Plant and Equipment              | 1.1  | 9,09,22,435.31                           | 8,13,86,210.69                           |
| (b) Right of Use Assets                        |      | -                                        | -                                        |
| (c) Capital work-in-progress                   |      | -                                        | -                                        |
| (d) Investment Property                        | 1.2  | -                                        | -                                        |
| (e) Goodwill                                   |      |                                          |                                          |
| (i) Goodwill - acquired                        | 1.3  | -                                        | -                                        |
| (f) Other Intangible assets                    | 1.4  | 1,84,936.22                              | 93,139.94                                |
| (g) Intangible assets under development        |      | -                                        | -                                        |
| (h) Biological Assets other than bearer plants |      | -                                        | -                                        |
| <b>(i) Financial Assets (NC)</b>               |      |                                          |                                          |
| (i) Non-current investments                    | 2    | -                                        | -                                        |
| (ii) Other Non Current Financial Assets        | 3    | 45,09,805.00                             | 51,21,033.00                             |
| (iii) Others                                   |      | -                                        | -                                        |
|                                                |      | <b>45,09,805.00</b>                      | <b>51,21,033.00</b>                      |
| (j) Deferred tax assets (net)                  |      | -                                        | -                                        |
| (k) Other non-current assets                   | 4    | 7,45,14,562.92                           | 4,93,04,915.02                           |
|                                                |      | <b>17,01,31,739.45</b>                   | <b>13,59,05,298.65</b>                   |
| <b>Current assets</b>                          |      |                                          |                                          |
| (a) Inventories                                | 6    | 27,15,13,546.14                          | 18,62,36,880.78                          |
| (b) Financial Assets (C)                       |      |                                          |                                          |
| (i) Current investments                        | 5    | -                                        | -                                        |
| (ii) Trade and other receivables               | 7    | 7,17,89,112.80                           | 5,34,23,791.12                           |
| (iii) Cash and cash equivalents                | 8    | 16,21,117.42                             | 39,26,341.41                             |
| (iv) Other Current Financial Assets            | 9    | 2,61,31,374.46                           | 1,68,51,807.33                           |
|                                                |      | 9,95,41,604.68                           | 7,42,01,939.86                           |
| (c) Assets for Current Tax (Net)               |      | -                                        | -                                        |
| (d) Other current assets                       | 10   | 4,73,23,195.66                           | 5,18,08,215.42                           |
|                                                |      | <b>41,83,78,346.48</b>                   | <b>31,22,47,036.06</b>                   |
| Non-current assets classified as held for sale |      | -                                        | -                                        |
| <b>TOTAL</b>                                   |      | <b>58,85,10,085.93</b>                   | <b>44,81,52,334.71</b>                   |

See accompanying notes to the financial statements

## EQUITY AND LIABILITIES

### Equity

|                                             |    |                     |                     |
|---------------------------------------------|----|---------------------|---------------------|
| (a) Equity Share capital                    | 11 | 1,06,71,42,653.00   | 1,06,71,42,653.00   |
| (b) Other Equity                            | 12 | (1,57,22,43,459.87) | (1,43,55,36,205.51) |
| Capital and reserves attributable to owners |    | (50,51,00,806.87)   | (36,83,93,552.51)   |
| Non-controlling interests                   |    | -                   | -                   |

**(50,51,00,806.87) (36,83,93,552.51)**

Share application money pending allotment

31,32,89,800.00 12,37,35,000.00

### Non-current liabilities

#### (a) Financial Liabilities(NC)

|                                    |    |                       |                       |
|------------------------------------|----|-----------------------|-----------------------|
| (i) Long-term borrowings           | 13 | -                     | -                     |
| (ii) Other financial liabilities   | 15 | -                     | -                     |
|                                    |    | -                     | -                     |
| (b) Long-term provisions           | 16 | 1,49,27,827.00        | 1,26,62,224.00        |
| (c) Deferred tax liabilities (Net) | 14 | -                     | -                     |
| (d) Other non-current liabilities  |    | -                     | -                     |
|                                    |    | <b>1,49,27,827.00</b> | <b>1,26,62,224.00</b> |

### Current liabilities

#### (a) Financial Liabilities (C)

|                                       |    |                        |                        |
|---------------------------------------|----|------------------------|------------------------|
| (i) Short Term Borrowings             | 17 | 28,72,84,204.47        | 28,55,18,949.54        |
| (ii) Trade and other payables         | 18 | 42,52,25,166.69        | 36,78,24,824.68        |
| (iii) Other financial liabilities     | 17 | 17,48,125.52           | 13,36,436.70           |
|                                       |    | <b>71,42,57,496.68</b> | <b>65,46,80,210.92</b> |
| (b) Other current liabilities         | 19 | 5,11,35,769.12         | 2,54,68,452.30         |
| (c) Short-term provisions             | 20 | -                      | -                      |
| (d) Liabilities for Current Tax (Net) |    | -                      | -                      |
|                                       |    | <b>76,53,93,265.80</b> | <b>68,01,48,663.22</b> |

Liabilities associated with group(s) of assets held for disposal

- -

### TOTAL

**58,85,10,085.93 44,81,52,334.71**

### Difference

- -

### UNMAPPED GL Codes

|                                      |  |                   |                   |
|--------------------------------------|--|-------------------|-------------------|
| unmapped GLs of Retained earning Opg |  | 1,43,55,36,205.51 | 1,23,46,10,601.14 |
| Duplicate/unidentified GLs           |  | -                 | -                 |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Profit and Loss</b>                                                            | <b>Note</b> | <b>GHPBPL - As at 31-Mar-2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-2024 - V19<br/>Taka</b> |
|-----------------------------------------------------------------------------------|-------------|--------------------------------------------------|--------------------------------------------------|
| I. Revenue from operations                                                        | 21          | 1,95,20,55,537.92                                | 1,54,85,95,357.30                                |
| II. Other Income                                                                  | 22          | -                                                | 5,18,012.00                                      |
| <b>III. Total Revenue (I + II)</b>                                                |             | <b>1,95,20,55,537.92</b>                         | <b>1,54,91,13,369.30</b>                         |
| <b>IV. Expenses:</b>                                                              |             |                                                  |                                                  |
| Cost of material consumed                                                         | 23          | 1,19,20,93,928.63                                | 90,73,41,206.95                                  |
| Changes in inventories of finished goods, work-in-progress and stock-in-Trade     | 24          | (3,79,46,072.82)                                 | 1,21,66,130.32                                   |
| Employee benefits expense                                                         | 25          | 17,36,70,865.60                                  | 14,67,92,866.71                                  |
| Finance costs                                                                     | 26          | 3,90,65,377.23                                   | 2,64,22,580.10                                   |
| Depreciation and amortisation expense                                             | 30          | 2,11,39,297.98                                   | 2,01,64,590.75                                   |
| Other expenses                                                                    | 27          | 67,77,39,397.64                                  | 59,63,00,263.28                                  |
| <b>Total expenses</b>                                                             |             | <b>2,06,57,62,794.26</b>                         | <b>1,70,91,87,638.11</b>                         |
| <b>V. Profit before exceptional items and tax (III - IV)</b>                      |             | <b>(11,37,07,256.34)</b>                         | <b>(16,00,74,268.81)</b>                         |
| VI. Exceptional items                                                             |             | -                                                | -                                                |
| <b>VII. Profit before tax (V-VI)</b>                                              |             | <b>(11,37,07,256.34)</b>                         | <b>(16,00,74,268.81)</b>                         |
| VIII. Tax expense:                                                                |             |                                                  |                                                  |
| - Current tax                                                                     |             | 2,29,99,998.02                                   | 4,08,51,335.56                                   |
| - Deferred tax                                                                    |             | -                                                | -                                                |
|                                                                                   |             | 2,29,99,998.02                                   | 4,08,51,335.56                                   |
| <b>IX. Profit (Loss) for the period from continuing operations</b>                |             | <b>(13,67,07,254.36)</b>                         | <b>(20,09,25,604.37)</b>                         |
| XII. Profit/(loss) from discontinued operations                                   |             | -                                                | -                                                |
| XIII. Tax expense of discontinued operations                                      |             | -                                                | -                                                |
| <b>XIV. Profit/(loss) from discontinued operations (after tax) (XII - XIII)</b>   |             | <b>-</b>                                         | <b>-</b>                                         |
| <b>XV. Profit(Loss) for the period (IX + X + XIV)</b>                             |             | <b>(13,67,07,254.36)</b>                         | <b>(20,09,25,604.37)</b>                         |
| <b>XVI. Other Comprehensive Income :</b>                                          |             |                                                  |                                                  |
| A. Items that will not be reclassified to profit or loss                          |             |                                                  |                                                  |
| B. Items that will be reclassified to profit or loss                              |             |                                                  |                                                  |
| <b>Total Comprehensive Income for the period (XV+XVI)</b>                         |             | <b>(13,67,07,254.36)</b>                         | <b>(20,09,25,604.37)</b>                         |
| <b>(Comprising Profit (Loss) &amp; Other Comprehensive Income for the period)</b> |             |                                                  |                                                  |
| Net Profit attributable to :                                                      |             |                                                  |                                                  |
| - Owners of the parent                                                            |             | (13,67,07,254.36)                                | (20,09,25,604.37)                                |
| - Non-Controlling interests                                                       |             | -                                                | -                                                |
| OCI attributable to :                                                             |             |                                                  |                                                  |
| - Owners of the parent                                                            |             | -                                                | -                                                |
| - Non-Controlling interests                                                       |             | -                                                | -                                                |
| <b>Earnings per Equity share (for continuing operations)</b>                      |             |                                                  |                                                  |
| 1) Basic                                                                          |             |                                                  |                                                  |
| 2) Diluted                                                                        |             |                                                  |                                                  |
| <b>Earnings per Equity share (for discontinued operations)</b>                    |             |                                                  |                                                  |
| 1) Basic                                                                          |             |                                                  |                                                  |
| 2) Diluted                                                                        |             |                                                  |                                                  |
| <b>Earnings per Equity share (for discontinued &amp; Continuing operations)</b>   |             |                                                  |                                                  |
| 1) Basic                                                                          |             |                                                  |                                                  |
| 2) Diluted                                                                        |             |                                                  |                                                  |
| A (i) Items that will not be reclassified to profit or loss                       |             | -                                                | -                                                |
| (ii) Income tax relating to item that will not be reclassified to profit or loss  |             | -                                                | -                                                |
| B (i) Items that will be reclassified to profit or loss                           |             | -                                                | -                                                |
| B (ii) Income tax relating to item that will be reclassified to profit or loss    |             | -                                                | -                                                |

New Report for GHPBPL  
GHPBPL - As at 31-Mar-2025 - V19: Amounts are in  
Taka scaled to '0

| Note 1.1 (Property, Plant and Equipment)               | Freehold Land | Leasehold Land | Buildings | Plant & equipment     | Furniture & fixtures | Vehicles | Office equipment   | Lease Hold Improvement | Leased Vehicle | Others - Computers  | Total                 |
|--------------------------------------------------------|---------------|----------------|-----------|-----------------------|----------------------|----------|--------------------|------------------------|----------------|---------------------|-----------------------|
| <b>Gross Block</b>                                     |               |                |           |                       |                      |          |                    |                        |                |                     |                       |
| Opening Balance                                        | -             | -              | -         | 11,96,22,023.25       | 67,21,709.20         | -        | 31,22,405.74       | 5,10,71,719.53         |                | 63,90,229.30        | 18,69,28,087.02       |
| Additions                                              | -             | -              | -         | 2,82,18,499.00        | -                    | -        | 2,08,541.00        | -                      |                | 36,63,420.00        | 3,20,90,460.00        |
| Disposals                                              | -             | -              | -         | 1,32,81,996.00        | 2,03,220.00          | -        | 7,25,658.00        | 9,09,762.00            |                | 11,76,761.00        | 1,62,97,397.00        |
| Hyperinflationary Adjustment                           | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Reclassification as held for sale                      | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Transferred to investment property                     | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Acquisitions through business combinations             | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Derecognised on disposal of a subsidiary               | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| <b>Effect of foreign currency exchange differences</b> | -             | -              | -         | <b>(0.12)</b>         | -                    | -        | <b>0.07</b>        | <b>(0.25)</b>          |                | <b>0.20</b>         | <b>(0.10)</b>         |
| Closing Balance                                        | -             | -              | -         | 13,45,58,526.13       | 65,18,489.20         | -        | 26,05,288.81       | 5,01,61,957.28         |                | 88,76,888.50        | 20,27,21,149.92       |
| <b>Accumulated Depreciation</b>                        |               |                |           |                       |                      |          |                    |                        |                |                     |                       |
| Opening Balance                                        | -             | -              | -         | 6,51,35,261.63        | 39,75,416.29         | -        | 28,89,112.74       | 2,85,15,843.14         |                | 50,26,242.53        | 10,55,41,876.33       |
| Depreciation charged during the year                   | -             | -              | -         | 1,15,98,823.85        | 3,58,850.83          | -        | 1,08,916.54        | 78,34,169.57           |                | 11,80,333.47        | 2,10,81,094.26        |
| Disposals                                              | -             | -              | -         | 1,21,22,382.00        | 2,03,220.00          | -        | 7,25,658.00        | 5,96,236.00            |                | 11,76,761.00        | 1,48,24,257.00        |
| Additional depreciation due to Impairment              | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Hyperinflationary Adjustment                           | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Reclassification as held for sale                      | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Transferred to investment property                     | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Acquisitions through business combinations             | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Derecognised on disposal of a subsidiary               | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| <b>Effect of foreign currency exchange differences</b> | -             | -              | -         | <b>0.05</b>           | -                    | -        | -                  | <b>0.47</b>            |                | <b>0.50</b>         | <b>1.02</b>           |
| Closing Balance                                        | -             | -              | -         | 6,46,11,703.53        | 41,31,047.12         | -        | 22,72,371.28       | 3,57,53,777.18         |                | 50,29,815.50        | 11,17,98,714.61       |
| <b>Net Block</b>                                       | -             | -              | -         | <b>6,99,46,822.60</b> | <b>23,87,442.08</b>  | -        | <b>3,32,917.53</b> | <b>1,44,08,180.10</b>  |                | <b>38,47,073.00</b> | <b>9,09,22,435.31</b> |

GHPBPL - As at 31-Mar-2024 - V19: Amounts are in  
Taka scaled to '0

| Note 1.1 (Property, Plant and Equipment)               | Freehold Land | Leasehold Land | Buildings | Plant & equipment     | Furniture & fixtures | Vehicles | Office equipment   | Lease Hold Improvement | Leased Vehicle | Others - Computers  | Total                 |
|--------------------------------------------------------|---------------|----------------|-----------|-----------------------|----------------------|----------|--------------------|------------------------|----------------|---------------------|-----------------------|
| <b>Gross Block</b>                                     |               |                |           |                       |                      |          |                    |                        |                |                     |                       |
| Opening Balance                                        | -             | -              | -         | 9,91,27,542.14        | 67,21,709.20         | -        | 30,58,486.74       | 4,88,66,172.03         |                | 73,25,958.38        | 16,50,99,868.49       |
| Additions                                              | -             | -              | -         | 2,04,94,481.11        | -                    | -        | 63,919.00          | 22,05,547.50           |                | 10,97,388.92        | 2,38,61,336.53        |
| Disposals                                              | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | 20,33,118.00        | 20,33,118.00          |
| Hyperinflationary Adjustment                           | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Reclassification as held for sale                      | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Transferred to investment property                     | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Acquisitions through business combinations             | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Derecognised on disposal of a subsidiary               | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| <b>Effect of foreign currency exchange differences</b> | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Closing Balance                                        | -             | -              | -         | 11,96,22,023.25       | 67,21,709.20         | -        | 31,22,405.74       | 5,10,71,719.53         |                | 63,90,229.30        | 18,69,28,087.02       |
| <b>Accumulated Depreciation</b>                        |               |                |           |                       |                      |          |                    |                        |                |                     |                       |
| Opening Balance                                        | -             | -              | -         | 5,50,18,832.94        | 36,11,771.08         | -        | 27,37,399.98       | 2,10,40,006.54         |                | 52,90,158.36        | 8,76,98,168.90        |
| Depreciation charged during the year                   | -             | -              | -         | 1,09,73,359.79        | 3,63,645.21          | -        | 1,51,712.76        | 74,75,836.60           |                | 9,40,083.07         | 1,99,04,637.43        |
| Disposals                                              | -             | -              | -         | 8,56,931.10           | -                    | -        | -                  | -                      |                | 12,03,998.90        | 20,60,930.00          |
| Additional depreciation due to Impairment              | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Hyperinflationary Adjustment                           | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Reclassification as held for sale                      | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Transferred to investment property                     | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Acquisitions through business combinations             | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Derecognised on disposal of a subsidiary               | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| <b>Effect of foreign currency exchange differences</b> | -             | -              | -         | -                     | -                    | -        | -                  | -                      |                | -                   | -                     |
| Closing Balance                                        | -             | -              | -         | 6,51,35,261.63        | 39,75,416.29         | -        | 28,89,112.74       | 2,85,15,843.14         |                | 50,26,242.53        | 10,55,41,876.33       |
| <b>Net Block</b>                                       | -             | -              | -         | <b>5,44,86,761.62</b> | <b>27,46,292.91</b>  | -        | <b>2,33,293.00</b> | <b>2,25,55,876.39</b>  |                | <b>13,63,986.77</b> | <b>8,13,86,210.69</b> |

# New Report for GHPBPL (Amounts scaled to '0)

| Note                                                   | GHPBPL - As at 31-Mar-2025 - V19<br>Taka | GHPBPL - As at 31-Mar-2024 - V19<br>Taka |
|--------------------------------------------------------|------------------------------------------|------------------------------------------|
| <b>Freehold Land</b>                                   |                                          |                                          |
| <b>Gross Block</b>                                     |                                          |                                          |
| Opening Balance                                        | -                                        | -                                        |
| Additions                                              | -                                        | -                                        |
| Disposals                                              | -                                        | -                                        |
| Hyperinflationary Adjustment                           | -                                        | -                                        |
| Reclassification as held for sale                      | -                                        | -                                        |
| Transferred to investment property                     | -                                        | -                                        |
| Acquisitions through business combinations             | -                                        | -                                        |
| Derecognised on disposal of a subsidiary               | -                                        | -                                        |
| <b>Effect of foreign currency exchange differences</b> | -                                        | -                                        |
| Closing Balance                                        | -                                        | -                                        |
| <b>Accumulated Depreciation</b>                        |                                          |                                          |
| Opening Balance                                        | -                                        | -                                        |
| Depreciation charged during the year                   | -                                        | -                                        |
| Disposals                                              | -                                        | -                                        |
| Additional depreciation due to hyperinflation          | -                                        | -                                        |
| Impairment                                             | -                                        | -                                        |
| Hyperinflationary Adjustment                           | -                                        | -                                        |
| Reclassification as held for sale                      | -                                        | -                                        |
| Transferred to investment property                     | -                                        | -                                        |
| Acquisitions through business combinations             | -                                        | -                                        |
| Derecognised on disposal of a subsidiary               | -                                        | -                                        |
| <b>Effect of foreign currency exchange differences</b> | -                                        | -                                        |
| Closing Balance                                        | -                                        | -                                        |
| <b>Net Block</b>                                       | -                                        | -                                        |
| <b>Leasehold Land</b>                                  |                                          |                                          |
| <b>Gross Block</b>                                     |                                          |                                          |
| Opening Balance                                        | -                                        | -                                        |
| Additions                                              | -                                        | -                                        |
| Disposals                                              | -                                        | -                                        |
| Hyperinflationary Adjustment                           | -                                        | -                                        |
| Reclassification as held for sale                      | -                                        | -                                        |
| <b>Transferred to investment property</b>              | -                                        | -                                        |
| <b>Acquisitions through business combinations</b>      | -                                        | -                                        |
| Derecognised on disposal of a subsidiary               | -                                        | -                                        |
| <b>Effect of foreign currency exchange differences</b> | -                                        | -                                        |
| Closing Balance                                        | -                                        | -                                        |
| <b>Accumulated Depreciation</b>                        |                                          |                                          |
| Opening Balance                                        | -                                        | -                                        |
| Depreciation charged during the year                   | -                                        | -                                        |
| Disposals                                              | -                                        | -                                        |
| Additional depreciation due to hyperinflation          | -                                        | -                                        |
| Impairment                                             | -                                        | -                                        |
| Hyperinflationary Adjustment                           | -                                        | -                                        |
| Reclassification as held for sale                      | -                                        | -                                        |
| Transferred to investment property                     | -                                        | -                                        |
| Acquisitions through business combinations             | -                                        | -                                        |
| Derecognised on disposal of a subsidiary               | -                                        | -                                        |
| <b>Effect of foreign currency exchange differences</b> | -                                        | -                                        |
| Closing Balance                                        | -                                        | -                                        |
| <b>Net Block</b>                                       | -                                        | -                                        |
| <b>Buildings</b>                                       |                                          |                                          |

|                                                        |                        |                        |
|--------------------------------------------------------|------------------------|------------------------|
| <b>Gross Block</b>                                     |                        |                        |
| Opening Balance                                        | -                      | -                      |
| Additions                                              | -                      | -                      |
| Disposals                                              | -                      | -                      |
| Hyperinflationary Adjustment                           | -                      | -                      |
| Reclassification as held for sale                      | -                      | -                      |
| Transferred to investment property                     | -                      | -                      |
| Acquisitions through business combinations             | -                      | -                      |
| Derecognised on disposal of a subsidiary               | -                      | -                      |
| <b>Effect of foreign currency exchange differences</b> | -                      | -                      |
| <b>Closing Balance</b>                                 | -                      | -                      |
| <b>Accumulated Depreciation</b>                        |                        |                        |
| <b>Opening Balance</b>                                 | -                      | -                      |
| Depreciation charged during the year                   | -                      | -                      |
| Disposals                                              | -                      | -                      |
| Additional depreciation due to hyperinflation          | -                      | -                      |
| Impairment                                             | -                      | -                      |
| Hyperinflationary Adjustment                           | -                      | -                      |
| <b>Reclassification as held for sale</b>               | -                      | -                      |
| <b>Transferred to investment property</b>              | -                      | -                      |
| Acquisitions through business combinations             | -                      | -                      |
| Derecognised on disposal of a subsidiary               | -                      | -                      |
| <b>Effect of foreign currency exchange differences</b> | -                      | -                      |
| <b>Closing Balance</b>                                 | -                      | -                      |
| <b>Net Block</b>                                       | -                      | -                      |
| <b>Plant &amp; equipment</b>                           |                        |                        |
| <b>Gross Block</b>                                     |                        |                        |
| <b>Opening Balance</b>                                 | <b>11,96,22,023.25</b> | <b>9,91,27,542.14</b>  |
| Additions                                              | 2,82,18,499.00         | 2,04,94,481.11         |
| Disposals                                              | 1,32,81,996.00         | -                      |
| Hyperinflationary Adjustment                           | -                      | -                      |
| Reclassification as held for sale                      | -                      | -                      |
| Transferred to investment property                     | -                      | -                      |
| Acquisitions through business combinations             | -                      | -                      |
| Derecognised on disposal of a subsidiary               | -                      | -                      |
| <b>Effect of foreign currency exchange differences</b> | <b>(0.12)</b>          | -                      |
| <b>Closing Balance</b>                                 | <b>13,45,58,526.13</b> | <b>11,96,22,023.25</b> |
| <b>Accumulated Depreciation</b>                        |                        |                        |
| Opening Balance                                        | 6,51,35,261.63         | 5,50,18,832.94         |
| Depreciation charged during the year                   | 1,15,98,823.85         | 1,09,73,359.79         |
| Disposals                                              | 1,21,22,382.00         | 8,56,931.10            |
| Additional depreciation due to hyperinflation          | -                      | -                      |
| Impairment                                             | -                      | -                      |
| Hyperinflationary Adjustment                           | -                      | -                      |
| Reclassification as held for sale                      | -                      | -                      |
| Transferred to investment property                     | -                      | -                      |
| Acquisitions through business combinations             | -                      | -                      |
| Derecognised on disposal of a subsidiary               | -                      | -                      |
| <b>Effect of foreign currency exchange differences</b> | <b>0.05</b>            | -                      |
| <b>Closing Balance</b>                                 | <b>6,46,11,703.53</b>  | <b>6,51,35,261.63</b>  |
| <b>Net Block</b>                                       | <b>6,99,46,822.60</b>  | <b>5,44,86,761.62</b>  |
| <b>Furniture &amp; fixtures</b>                        |                        |                        |
| <b>Gross Block</b>                                     |                        |                        |
| <b>Opening Balance</b>                                 | <b>67,21,709.20</b>    | <b>67,21,709.20</b>    |
| <b>Additions</b>                                       | -                      | -                      |
| Disposals                                              | 2,03,220.00            | -                      |
| Hyperinflationary Adjustment                           | -                      | -                      |
| Reclassification as held for sale                      | -                      | -                      |

|                                                 |                     |                     |
|-------------------------------------------------|---------------------|---------------------|
| Transferred to investment property              | -                   | -                   |
| Acquisitions through business combinations      | -                   | -                   |
| Derecognised on disposal of a subsidiary        | -                   | -                   |
| Effect of foreign currency exchange differences | -                   | -                   |
| Closing Balance                                 | 65,18,489.20        | 67,21,709.20        |
| <b>Accumulated Depreciation</b>                 |                     |                     |
| Opening Balance                                 | 39,75,416.29        | 36,11,771.08        |
| Depreciation charged during the year            | 3,58,850.83         | 3,63,645.21         |
| Disposals                                       | 2,03,220.00         | -                   |
| Additional depreciation due to hyperinflation   | -                   | -                   |
| Impairment                                      | -                   | -                   |
| Hyperinflationary Adjustment                    | -                   | -                   |
| Reclassification as held for sale               | -                   | -                   |
| Transferred to investment property              | -                   | -                   |
| Acquisitions through business combinations      | -                   | -                   |
| Derecognised on disposal of a subsidiary        | -                   | -                   |
| Effect of foreign currency exchange differences | -                   | -                   |
| Closing Balance                                 | 41,31,047.12        | 39,75,416.29        |
| <b>Net Block</b>                                | <b>23,87,442.08</b> | <b>27,46,292.91</b> |
| <b>Vehicles</b>                                 |                     |                     |
| <b>Gross Block</b>                              |                     |                     |
| Opening Balance                                 | -                   | -                   |
| Additions                                       | -                   | -                   |
| Disposals                                       | -                   | -                   |
| Hyperinflationary Adjustment                    | -                   | -                   |
| Reclassification as held for sale               | -                   | -                   |
| Transferred to investment property              | -                   | -                   |
| Acquisitions through business combinations      | -                   | -                   |
| Derecognised on disposal of a subsidiary        | -                   | -                   |
| Effect of foreign currency exchange differences | -                   | -                   |
| Closing Balance                                 | -                   | -                   |
| <b>Accumulated Depreciation</b>                 |                     |                     |
| Opening Balance                                 | -                   | -                   |
| Depreciation charged during the year            | -                   | -                   |
| Disposals                                       | -                   | -                   |
| Additional depreciation due to hyperinflation   | -                   | -                   |
| Impairment                                      | -                   | -                   |
| Hyperinflationary Adjustment                    | -                   | -                   |
| Reclassification as held for sale               | -                   | -                   |
| Transferred to investment property              | -                   | -                   |
| Acquisitions through business combinations      | -                   | -                   |
| Derecognised on disposal of a subsidiary        | -                   | -                   |
| Effect of foreign currency exchange differences | -                   | -                   |
| Closing Balance                                 | -                   | -                   |
| <b>Net Block</b>                                | -                   | -                   |
| <b>Office equipment</b>                         |                     |                     |
| <b>Gross Block</b>                              |                     |                     |
| Opening Balance                                 | 31,22,405.74        | 30,58,486.74        |
| Additions                                       | 2,08,541.00         | 63,919.00           |
| Disposals                                       | 7,25,658.00         | -                   |
| Hyperinflationary Adjustment                    | -                   | -                   |
| Reclassification as held for sale               | -                   | -                   |
| Transferred to investment property              | -                   | -                   |
| Acquisitions through business combinations      | -                   | -                   |
| Derecognised on disposal of a subsidiary        | -                   | -                   |
| Effect of foreign currency exchange differences | 0.07                | -                   |
| Closing Balance                                 | 26,05,288.81        | 31,22,405.74        |
| <b>Accumulated Depreciation</b>                 |                     |                     |

|                                                        |                       |                       |
|--------------------------------------------------------|-----------------------|-----------------------|
| Opening Balance                                        | 28,89,112.74          | 27,37,399.98          |
| Depreciation charged during the year                   | 1,08,916.54           | 1,51,712.76           |
| Disposals                                              | 7,25,658.00           | -                     |
| Additional depreciation due to hyperinflation          | -                     | -                     |
| Impairment                                             | -                     | -                     |
| Hyperinflationary Adjustment                           | -                     | -                     |
| Reclassification as held for sale                      | -                     | -                     |
| Transferred to investment property                     | -                     | -                     |
| Acquisitions through business combinations             | -                     | -                     |
| Derecognised on disposal of a subsidiary               | -                     | -                     |
| <b>Effect of foreign currency exchange differences</b> | -                     | -                     |
| Closing Balance                                        | 22,72,371.28          | 28,89,112.74          |
| <b>Net Block</b>                                       | <b>3,32,917.53</b>    | <b>2,33,293.00</b>    |
| <b>Lease Hold Improvement</b>                          |                       |                       |
| <b>Gross Block</b>                                     |                       |                       |
| Opening Balance                                        | 5,10,71,719.53        | 4,88,66,172.03        |
| Additions                                              | -                     | 22,05,547.50          |
| Disposals                                              | 9,09,762.00           | -                     |
| Hyperinflationary Adjustment                           | -                     | -                     |
| Reclassification as held for sale                      | -                     | -                     |
| Transferred to investment property                     | -                     | -                     |
| Acquisitions through business combinations             | -                     | -                     |
| Derecognised on disposal of a subsidiary               | -                     | -                     |
| <b>Effect of foreign currency exchange differences</b> | <b>(0.25)</b>         | -                     |
| Closing Balance                                        | 5,01,61,957.28        | 5,10,71,719.53        |
| <b>Accumulated Depreciation</b>                        |                       |                       |
| Opening Balance                                        | 2,85,15,843.14        | 2,10,40,006.54        |
| Depreciation charged during the year                   | 78,34,169.57          | 74,75,836.60          |
| Disposals                                              | 5,96,236.00           | -                     |
| Additional depreciation due to hyperinflation          | -                     | -                     |
| Impairment                                             | -                     | -                     |
| Hyperinflationary Adjustment                           | -                     | -                     |
| Reclassification as held for sale                      | -                     | -                     |
| Transferred to investment property                     | -                     | -                     |
| Acquisitions through business combinations             | -                     | -                     |
| Derecognised on disposal of a subsidiary               | -                     | -                     |
| <b>Effect of foreign currency exchange differences</b> | <b>0.47</b>           | -                     |
| Closing Balance                                        | 3,57,53,777.18        | 2,85,15,843.14        |
| <b>Net Block</b>                                       | <b>1,44,08,180.10</b> | <b>2,25,55,876.39</b> |
| <b>Leased Vehicle</b>                                  |                       |                       |
| <b>Gross Block</b>                                     |                       |                       |
| <b>Accumulated Depreciation</b>                        |                       |                       |
| <b>Others - Computers</b>                              |                       |                       |
| <b>Gross Block</b>                                     |                       |                       |
| Opening Balance                                        | 63,90,229.30          | 73,25,958.38          |
| Additions                                              | 36,63,420.00          | 10,97,388.92          |
| Disposals                                              | 11,76,761.00          | 20,33,118.00          |
| Hyperinflationary Adjustment                           | -                     | -                     |
| Reclassification as held for sale                      | -                     | -                     |
| Transferred to investment property                     | -                     | -                     |
| Acquisitions through business combinations             | -                     | -                     |
| Derecognised on disposal of a subsidiary               | -                     | -                     |
| <b>Effect of foreign currency exchange differences</b> | <b>0.20</b>           | -                     |
| Closing Balance                                        | 88,76,888.50          | 63,90,229.30          |
| <b>Accumulated Depreciation</b>                        |                       |                       |
| Opening Balance                                        | 50,26,242.53          | 52,90,158.36          |
| Depreciation charged during the year                   | 11,80,333.47          | 9,40,083.07           |
| Disposals                                              | 11,76,761.00          | 12,03,998.90          |

|                                                        |                        |                        |
|--------------------------------------------------------|------------------------|------------------------|
| Additional depreciation due to hyperinflation          | -                      | -                      |
| Impairment                                             | -                      | -                      |
| Hyperinflationary Adjustment                           | -                      | -                      |
| Reclassification as held for sale                      | -                      | -                      |
| Transferred to investment property                     | -                      | -                      |
| Acquisitions through business combinations             | -                      | -                      |
| Derecognised on disposal of a subsidiary               | -                      | -                      |
| <b>Effect of foreign currency exchange differences</b> | <b>0.50</b>            | -                      |
| Closing Balance                                        | 50,29,815.50           | 50,26,242.53           |
| <b>Net Block</b>                                       | <b>38,47,073.00</b>    | <b>13,63,986.77</b>    |
| <b>Total</b>                                           |                        |                        |
| <b>Gross Block</b>                                     |                        |                        |
| <b>Opening Balance</b>                                 | <b>18,69,28,087.02</b> | <b>16,50,99,868.49</b> |
| <b>Additions</b>                                       | <b>3,20,90,460.00</b>  | <b>2,38,61,336.53</b>  |
| <b>Disposals</b>                                       | <b>1,62,97,397.00</b>  | <b>20,33,118.00</b>    |
| Hyperinflationary Adjustment                           | -                      | -                      |
| Reclassification as held for sale                      | -                      | -                      |
| Transferred to investment property                     | -                      | -                      |
| Acquisitions through business combinations             | -                      | -                      |
| Derecognised on disposal of a subsidiary               | -                      | -                      |
| Effect of foreign currency exchange differences        | (0.10)                 | -                      |
| Closing Balance                                        | 20,27,21,149.92        | 18,69,28,087.02        |
| <b>Accumulated Depreciation</b>                        |                        |                        |
| <b>Opening Balance</b>                                 | <b>10,55,41,876.33</b> | <b>8,76,98,168.90</b>  |
| <b>Depreciation charged during the year</b>            | <b>2,10,81,094.26</b>  | <b>1,99,04,637.43</b>  |
| <b>Disposals</b>                                       | <b>1,48,24,257.00</b>  | <b>20,60,930.00</b>    |
| Additional depreciation due to hyperinflation          | -                      | -                      |
| Impairment                                             | -                      | -                      |
| Hyperinflationary Adjustment                           | -                      | -                      |
| Reclassification as held for sale                      | -                      | -                      |
| Transferred to investment property                     | -                      | -                      |
| Acquisitions through business combinations             | -                      | -                      |
| Derecognised on disposal of a subsidiary               | -                      | -                      |
| Effect of foreign currency exchange differences        | 1.02                   | -                      |
| Closing Balance                                        | 11,17,98,714.61        | 10,55,41,876.33        |
| <b>Net Block</b>                                       | <b>9,09,22,435.31</b>  | <b>8,13,86,210.69</b>  |

**New Report for GHPBPL**

**GHPBPL - As at 31-Mar-2025 - V19: Amounts are in Taka scaled to '0**

| <b>Right of Use Asset</b>                              | <b>Land and Building</b> | <b>Plant &amp; equipment</b> | <b>Others</b> |
|--------------------------------------------------------|--------------------------|------------------------------|---------------|
| <b>Gross Block</b>                                     |                          |                              |               |
| Opening Balance                                        | -                        | -                            | -             |
| Additions                                              | -                        | -                            | -             |
| Disposals                                              | -                        | -                            | -             |
| Reclassification as held for sale                      | -                        | -                            | -             |
| Transferred to investment property                     | -                        | -                            | -             |
| Acquisitions through business combinations             | -                        | -                            | -             |
| Derecognised on disposal of a subsidiary               | -                        | -                            | -             |
| <b>Effect of foreign currency exchange differences</b> | -                        | -                            | -             |
| Closing Balance                                        | -                        | -                            | -             |
| <b>Accumulated Depreciation</b>                        |                          |                              |               |
| Opening Balance                                        | -                        | -                            | -             |
| Additions                                              | -                        | -                            | -             |
| Disposals                                              | -                        | -                            | -             |
| Reclassification as held for sale                      | -                        | -                            | -             |
| Transferred to investment property                     | -                        | -                            | -             |
| Acquisitions through business combinations             | -                        | -                            | -             |
| Derecognised on disposal of a subsidiary               | -                        | -                            | -             |
| <b>Effect of foreign currency exchange differences</b> | -                        | -                            | -             |
| Closing Balance                                        | -                        | -                            | -             |
| <b>Net Block</b>                                       | -                        | -                            | -             |

**GHPBPL - As at 31-Mar-2024 - V19: Amounts are in Taka scaled to '0**

| <b>Right of Use Asset</b>                              | <b>Land and Building</b> | <b>Plant &amp; equipment</b> | <b>Others</b> |
|--------------------------------------------------------|--------------------------|------------------------------|---------------|
| <b>Gross Block</b>                                     |                          |                              |               |
| Opening Balance                                        | -                        | -                            | -             |
| Additions                                              | -                        | -                            | -             |
| Disposals                                              | -                        | -                            | -             |
| Reclassification as held for sale                      | -                        | -                            | -             |
| Transferred to investment property                     | -                        | -                            | -             |
| Acquisitions through business combinations             | -                        | -                            | -             |
| Derecognised on disposal of a subsidiary               | -                        | -                            | -             |
| <b>Effect of foreign currency exchange differences</b> | -                        | -                            | -             |
| Closing Balance                                        | -                        | -                            | -             |
| <b>Accumulated Depreciation</b>                        |                          |                              |               |
| Opening Balance                                        | -                        | -                            | -             |
| Additions                                              | -                        | -                            | -             |
| Disposals                                              | -                        | -                            | -             |
| Reclassification as held for sale                      | -                        | -                            | -             |
| Transferred to investment property                     | -                        | -                            | -             |
| Acquisitions through business combinations             | -                        | -                            | -             |
| Derecognised on disposal of a subsidiary               | -                        | -                            | -             |
| <b>Effect of foreign currency exchange differences</b> | -                        | -                            | -             |
| Closing Balance                                        | -                        | -                            | -             |
| <b>Net Block</b>                                       | -                        | -                            | -             |

Total

— — — — —

Total

[illegible]

# New Report for GHPBPL (Amounts scaled to '0)

| Right of Use Asset                                     | Note | GHPBPL - As at 31-Mar-2025 - V19<br>Taka | GHPBPL - As at 31-Mar-2024 - V19<br>Taka |
|--------------------------------------------------------|------|------------------------------------------|------------------------------------------|
| <b>Land and Building</b>                               |      |                                          |                                          |
| <b>Gross Block</b>                                     |      |                                          |                                          |
| Opening Balance                                        |      | -                                        | -                                        |
| Additions                                              |      | -                                        | -                                        |
| Disposals                                              |      | -                                        | -                                        |
| Reclassification as held for sale                      |      | -                                        | -                                        |
| Transferred to investment property                     |      | -                                        | -                                        |
| Acquisitions through business combinations             |      | -                                        | -                                        |
| Derecognised on disposal of a subsidiary               |      | -                                        | -                                        |
| <b>Effect of foreign currency exchange differences</b> |      | -                                        | -                                        |
| Closing Balance                                        |      | -                                        | -                                        |
| <b>Accumulated Depreciation</b>                        |      |                                          |                                          |
| Opening Balance                                        |      | -                                        | -                                        |
| Additions                                              |      | -                                        | -                                        |
| Disposals                                              |      | -                                        | -                                        |
| Reclassification as held for sale                      |      | -                                        | -                                        |
| Transferred to investment property                     |      | -                                        | -                                        |
| Acquisitions through business combinations             |      | -                                        | -                                        |
| Derecognised on disposal of a subsidiary               |      | -                                        | -                                        |
| <b>Effect of foreign currency exchange differences</b> |      | -                                        | -                                        |
| Closing Balance                                        |      | -                                        | -                                        |
| <b>Net Block</b>                                       |      | -                                        | -                                        |
| <b>Plant &amp; equipment</b>                           |      |                                          |                                          |
| <b>Gross Block</b>                                     |      |                                          |                                          |
| <b>Opening Balance</b>                                 |      | -                                        | -                                        |
| Additions                                              |      | -                                        | -                                        |
| Disposals                                              |      | -                                        | -                                        |
| Reclassification as held for sale                      |      | -                                        | -                                        |
| Transferred to investment property                     |      | -                                        | -                                        |
| Acquisitions through business combinations             |      | -                                        | -                                        |
| Derecognised on disposal of a subsidiary               |      | -                                        | -                                        |
| <b>Effect of foreign currency exchange differences</b> |      | -                                        | -                                        |
| Closing Balance                                        |      | -                                        | -                                        |
| <b>Accumulated Depreciation</b>                        |      |                                          |                                          |
| Opening Balance                                        |      | -                                        | -                                        |
| Additions                                              |      | -                                        | -                                        |
| Disposals                                              |      | -                                        | -                                        |
| Reclassification as held for sale                      |      | -                                        | -                                        |
| Transferred to investment property                     |      | -                                        | -                                        |
| Acquisitions through business combinations             |      | -                                        | -                                        |
| Derecognised on disposal of a subsidiary               |      | -                                        | -                                        |
| <b>Effect of foreign currency exchange differences</b> |      | -                                        | -                                        |
| Closing Balance                                        |      | -                                        | -                                        |
| <b>Net Block</b>                                       |      | -                                        | -                                        |
| <b>Others</b>                                          |      |                                          |                                          |
| <b>Gross Block</b>                                     |      |                                          |                                          |
| Opening Balance                                        |      | -                                        | -                                        |
| Additions                                              |      | -                                        | -                                        |
| Disposals                                              |      | -                                        | -                                        |
| Reclassification as held for sale                      |      | -                                        | -                                        |
| Transferred to investment property                     |      | -                                        | -                                        |
| Derecognised on disposal of a subsidiary               |      | -                                        | -                                        |
| <b>Effect of foreign currency exchange differences</b> |      | -                                        | -                                        |

|                                                        |   |   |
|--------------------------------------------------------|---|---|
| Closing Balance                                        | - | - |
| <b>Accumulated Depreciation</b>                        |   |   |
| Opening Balance                                        | - | - |
| Additions                                              | - | - |
| Disposals                                              | - | - |
| Reclassification as held for sale                      | - | - |
| Transferred to investment property                     | - | - |
| Acquisitions through business combinations             | - | - |
| Derecognised on disposal of a subsidiary               | - | - |
| <b>Effect of foreign currency exchange differences</b> | - | - |
| Closing Balance                                        | - | - |
| <b>Net Block</b>                                       | - | - |
| <b>Total</b>                                           |   |   |
| <b>Gross Block</b>                                     |   |   |
| Opening Balance                                        | - | - |
| Additions                                              | - | - |
| Disposals                                              | - | - |
| Reclassification as held for sale                      | - | - |
| Transferred to investment property                     | - | - |
| Acquisitions through business combinations             | - | - |
| Derecognised on disposal of a subsidiary               | - | - |
| <b>Effect of foreign currency exchange differences</b> | - | - |
| Closing Balance                                        | - | - |
| <b>Accumulated Depreciation</b>                        |   |   |
| Opening Balance                                        | - | - |
| Additions                                              | - | - |
| Disposals                                              | - | - |
| Reclassification as held for sale                      | - | - |
| Transferred to investment property                     | - | - |
| Acquisitions through business combinations             | - | - |
| Derecognised on disposal of a subsidiary               | - | - |
| <b>Effect of foreign currency exchange differences</b> | - | - |
| Closing Balance                                        | - | - |
| <b>Net Block</b>                                       | - | - |

# New Report for GHPBPL

GHPBPL - As at 31-Mar-2025 - V19: Amounts are in Taka scaled to '0

| Note 1.2 (Investment Property)                         | Land | Buildings | Total |
|--------------------------------------------------------|------|-----------|-------|
| <b>Gross Block</b>                                     |      |           |       |
| Opening Balance                                        | -    | -         | -     |
| Additions                                              | -    | -         | -     |
| Disposals                                              | -    | -         | -     |
| Reclassification as held for sale                      | -    | -         | -     |
| Transferred to investment property                     | -    | -         | -     |
| <b>Acquisitions through business combinations</b>      | -    | -         | -     |
| Derecognised on disposal of a subsidiary               | -    | -         | -     |
| <b>Effect of foreign currency exchange differences</b> | -    | -         | -     |
| Closing Balance                                        | -    | -         | -     |
| <b>Accumulated Depreciation</b>                        |      |           |       |
| Opening Balance                                        | -    | -         | -     |
| Additions                                              | -    | -         | -     |
| Disposals                                              | -    | -         | -     |
| Reclassification as held for sale                      | -    | -         | -     |
| Transferred to investment property                     | -    | -         | -     |
| Acquisitions through business combinations             | -    | -         | -     |
| Derecognised on disposal of a subsidiary               | -    | -         | -     |
| <b>Effect of foreign currency exchange differences</b> | -    | -         | -     |
| Closing Balance                                        | -    | -         | -     |
| <b>Net Block</b>                                       | -    | -         | -     |

GHPBPL - As at 31-Mar-2024 - V19: Amounts are in Taka scaled to '0

| Note 1.2 (Investment Property)                         | Land | Buildings | Total |
|--------------------------------------------------------|------|-----------|-------|
| <b>Gross Block</b>                                     |      |           |       |
| Opening Balance                                        | -    | -         | -     |
| Additions                                              | -    | -         | -     |
| Disposals                                              | -    | -         | -     |
| Reclassification as held for sale                      | -    | -         | -     |
| Transferred to investment property                     | -    | -         | -     |
| <b>Acquisitions through business combinations</b>      | -    | -         | -     |
| Derecognised on disposal of a subsidiary               | -    | -         | -     |
| <b>Effect of foreign currency exchange differences</b> | -    | -         | -     |
| Closing Balance                                        | -    | -         | -     |
| <b>Accumulated Depreciation</b>                        |      |           |       |
| Opening Balance                                        | -    | -         | -     |
| Additions                                              | -    | -         | -     |
| Disposals                                              | -    | -         | -     |
| Reclassification as held for sale                      | -    | -         | -     |
| Transferred to investment property                     | -    | -         | -     |
| Acquisitions through business combinations             | -    | -         | -     |
| Derecognised on disposal of a subsidiary               | -    | -         | -     |
| <b>Effect of foreign currency exchange differences</b> | -    | -         | -     |
| Closing Balance                                        | -    | -         | -     |
| <b>Net Block</b>                                       | -    | -         | -     |

# New Report for GHPBPL (Amounts scaled to '0)

| Note                                                   | GHPBPL - As at 31-Mar-2025 - V19 | GHPBPL - As at 31-Mar-2024 - V19 |
|--------------------------------------------------------|----------------------------------|----------------------------------|
|                                                        | Taka                             | Taka                             |
| <b>Land</b>                                            |                                  |                                  |
| <b>Gross Block</b>                                     |                                  |                                  |
| Opening Balance                                        | -                                | -                                |
| Additions                                              | -                                | -                                |
| Disposals                                              | -                                | -                                |
| Reclassification as held for sale                      | -                                | -                                |
| Transferred to investment property                     | -                                | -                                |
| <b>Acquisitions through business combinations</b>      | -                                | -                                |
| Derecognised on disposal of a subsidiary               | -                                | -                                |
| <b>Effect of foreign currency exchange differences</b> | -                                | -                                |
| Closing Balance                                        | -                                | -                                |
| <b>Accumulated Depreciation</b>                        |                                  |                                  |
| Opening Balance                                        | -                                | -                                |
| Additions                                              | -                                | -                                |
| Disposals                                              | -                                | -                                |
| Reclassification as held for sale                      | -                                | -                                |
| Transferred to investment property                     | -                                | -                                |
| Acquisitions through business combinations             | -                                | -                                |
| Derecognised on disposal of a subsidiary               | -                                | -                                |
| <b>Effect of foreign currency exchange differences</b> | -                                | -                                |
| Closing Balance                                        | -                                | -                                |
| <b>Net Block</b>                                       | -                                | -                                |
| <b>Buildings</b>                                       |                                  |                                  |
| <b>Gross Block</b>                                     |                                  |                                  |
| Opening Balance                                        | -                                | -                                |
| Additions                                              | -                                | -                                |
| Disposals                                              | -                                | -                                |
| Reclassification as held for sale                      | -                                | -                                |
| Transferred to investment property                     | -                                | -                                |
| Acquisitions through business combinations             | -                                | -                                |
| Derecognised on disposal of a subsidiary               | -                                | -                                |
| <b>Effect of foreign currency exchange differences</b> | -                                | -                                |
| Closing Balance                                        | -                                | -                                |
| <b>Accumulated Depreciation</b>                        |                                  |                                  |
| <b>Opening Balance</b>                                 | -                                | -                                |
| Additions                                              | -                                | -                                |
| Disposals                                              | -                                | -                                |
| <b>Reclassification as held for sale</b>               | -                                | -                                |
| <b>Transferred to investment property</b>              | -                                | -                                |
| Acquisitions through business combinations             | -                                | -                                |
| Derecognised on disposal of a subsidiary               | -                                | -                                |
| <b>Effect of foreign currency exchange differences</b> | -                                | -                                |
| Closing Balance                                        | -                                | -                                |
| <b>Net Block</b>                                       | -                                | -                                |
| <b>Total</b>                                           |                                  |                                  |
| <b>Gross Block</b>                                     |                                  |                                  |
| <b>Opening Balance</b>                                 | -                                | -                                |
| <b>Additions</b>                                       | -                                | -                                |
| <b>Disposals</b>                                       | -                                | -                                |
| <b>Reclassification as held for sale</b>               | -                                | -                                |
| <b>Transferred to investment property</b>              | -                                | -                                |
| <b>Acquisitions through business combinations</b>      | -                                | -                                |
| <b>Derecognised on disposal of a subsidiary</b>        | -                                | -                                |

|                                                 |   |   |
|-------------------------------------------------|---|---|
| Effect of foreign currency exchange differences | - | - |
| Closing Balance                                 | - | - |
| <b>Accumulated Depreciation</b>                 |   |   |
| Opening Balance                                 | - | - |
| Additions                                       | - | - |
| Disposals                                       | - | - |
| Reclassification as held for sale               | - | - |
| Transferred to investment property              | - | - |
| Acquisitions through business combinations      | - | - |
| Derecognised on disposal of a subsidiary        | - | - |
| Effect of foreign currency exchange differences | - | - |
| Closing Balance                                 | - | - |
| <b>Net Block</b>                                | - | - |

# New Report for GHPBPL (Amounts scaled to '0)

| Note                                                   | GHPBPL - As at 31-Mar-2025 - V19<br>Taka | GHPBPL - As at 31-Mar-2024 - V19<br>Taka |
|--------------------------------------------------------|------------------------------------------|------------------------------------------|
| <b>Gross Block</b>                                     |                                          |                                          |
| Opening Balance                                        | -                                        | -                                        |
| Additions                                              | -                                        | -                                        |
| Disposals                                              | -                                        | -                                        |
| Acquisitions through business combinations             | -                                        | -                                        |
| Derecognised on disposal of a subsidiary               | -                                        | -                                        |
| <b>Effect of foreign currency exchange differences</b> | -                                        | -                                        |
| Closing Balance                                        | -                                        | -                                        |
| <b>Accumulated Depreciation</b>                        |                                          |                                          |
| Opening Balance                                        | -                                        | -                                        |
| Additions                                              | -                                        | -                                        |
| Disposals                                              | -                                        | -                                        |
| Acquisitions through business combinations             | -                                        | -                                        |
| Derecognised on disposal of a subsidiary               | -                                        | -                                        |
| <b>Effect of foreign currency exchange differences</b> | -                                        | -                                        |
| Closing Balance                                        | -                                        | -                                        |
| <b>Net Block</b>                                       | -                                        | -                                        |

**New Report for GHPBPL**

**GHPBPL - As at 31-Mar-2025 - V19: Amounts are in Taka scaled to '0**

| <b>Note 1.4 (Intangible assets)</b>                    | <b>Brands/Trademarks</b> | <b>Computer Software</b> | <b>Others - Technical knowhow</b> | <b>Total</b>       |
|--------------------------------------------------------|--------------------------|--------------------------|-----------------------------------|--------------------|
| <b>Gross Block</b>                                     |                          |                          |                                   |                    |
| Opening Balance                                        | -                        | 15,69,300.00             | -                                 | 15,69,300.00       |
| Additions                                              | -                        | 1,50,000.00              | -                                 | 1,50,000.00        |
| Disposals                                              | -                        | -                        | -                                 | -                  |
| Acquisitions through business combinations             | -                        | -                        | -                                 | -                  |
| Derecognised on disposal of a subsidiary               | -                        | -                        | -                                 | -                  |
| Hyperinflationary Adjustment                           | -                        | -                        | -                                 | -                  |
| <b>Effect of foreign currency exchange differences</b> | -                        | -                        | -                                 | -                  |
| Closing Balance                                        | -                        | 17,19,300.00             | -                                 | 17,19,300.00       |
| <b>Accumulated Depreciation</b>                        |                          |                          |                                   |                    |
| Opening Balance                                        | -                        | 14,76,160.06             | -                                 | 14,76,160.06       |
| Amortization during the year                           | -                        | 58,203.72                | -                                 | 58,203.72          |
| Additional amortization due to hyperinflation          | -                        | -                        | -                                 | -                  |
| Disposals                                              | -                        | -                        | -                                 | -                  |
| Acquisitions through business combinations             | -                        | -                        | -                                 | -                  |
| Derecognised on disposal of a subsidiary               | -                        | -                        | -                                 | -                  |
| Impairment                                             | -                        | -                        | -                                 | -                  |
| Hyperinflationary Adjustment                           | -                        | -                        | -                                 | -                  |
| <b>Effect of foreign currency exchange differences</b> | -                        | -                        | -                                 | -                  |
| Closing Balance                                        | -                        | 15,34,363.78             | -                                 | 15,34,363.78       |
| <b>Net Block</b>                                       | -                        | <b>1,84,936.22</b>       | -                                 | <b>1,84,936.22</b> |

**GHPBPL - As at 31-Mar-2024 - V19: Amounts are in Taka scaled to '0**

| <b>Note 1.4 (Intangible assets)</b>                    | <b>Brands/Trademarks</b> | <b>Computer Software</b> | <b>Others - Technical knowhow</b> | <b>Total</b>     |
|--------------------------------------------------------|--------------------------|--------------------------|-----------------------------------|------------------|
| <b>Gross Block</b>                                     |                          |                          |                                   |                  |
| Opening Balance                                        | -                        | 15,69,300.00             | -                                 | 15,69,300.00     |
| Additions                                              | -                        | -                        | -                                 | -                |
| Disposals                                              | -                        | -                        | -                                 | -                |
| Acquisitions through business combinations             | -                        | -                        | -                                 | -                |
| Derecognised on disposal of a subsidiary               | -                        | -                        | -                                 | -                |
| Hyperinflationary Adjustment                           | -                        | -                        | -                                 | -                |
| <b>Effect of foreign currency exchange differences</b> | -                        | -                        | -                                 | -                |
| Closing Balance                                        | -                        | 15,69,300.00             | -                                 | 15,69,300.00     |
| <b>Accumulated Depreciation</b>                        |                          |                          |                                   |                  |
| Opening Balance                                        | -                        | 12,16,206.74             | -                                 | 12,16,206.74     |
| Amortization during the year                           | -                        | 2,59,953.32              | -                                 | 2,59,953.32      |
| Additional amortization due to hyperinflation          | -                        | -                        | -                                 | -                |
| Disposals                                              | -                        | -                        | -                                 | -                |
| Acquisitions through business combinations             | -                        | -                        | -                                 | -                |
| Derecognised on disposal of a subsidiary               | -                        | -                        | -                                 | -                |
| Impairment                                             | -                        | -                        | -                                 | -                |
| Hyperinflationary Adjustment                           | -                        | -                        | -                                 | -                |
| <b>Effect of foreign currency exchange differences</b> | -                        | -                        | -                                 | -                |
| Closing Balance                                        | -                        | 14,76,160.06             | -                                 | 14,76,160.06     |
| <b>Net Block</b>                                       | -                        | <b>93,139.94</b>         | -                                 | <b>93,139.94</b> |

# New Report for GHPBPL (Amounts scaled to '0)

| Note                                                   | GHPBPL - As at 31-Mar-2025 - V19<br>Taka | GHPBPL - As at 31-Mar-2024 - V19<br>Taka |
|--------------------------------------------------------|------------------------------------------|------------------------------------------|
| <b>Brands/Trademarks</b>                               |                                          |                                          |
| <b>Gross Block</b>                                     |                                          |                                          |
| Opening Balance                                        | -                                        | -                                        |
| Additions                                              | -                                        | -                                        |
| Disposals                                              | -                                        | -                                        |
| Acquisitions through business combinations             | -                                        | -                                        |
| Derecognised on disposal of a subsidiary               | -                                        | -                                        |
| Hyperinflationary Adjustment                           | -                                        | -                                        |
| <b>Effect of foreign currency exchange differences</b> | -                                        | -                                        |
| Closing Balance                                        | -                                        | -                                        |
| <b>Accumulated Depreciation</b>                        |                                          |                                          |
| Opening Balance                                        | -                                        | -                                        |
| Amortization during the year                           | -                                        | -                                        |
| Additional amortization due to hyperinflation          | -                                        | -                                        |
| Disposals                                              | -                                        | -                                        |
| Acquisitions through business combinations             | -                                        | -                                        |
| Derecognised on disposal of a subsidiary               | -                                        | -                                        |
| Impairment                                             | -                                        | -                                        |
| Hyperinflationary Adjustment                           | -                                        | -                                        |
| <b>Effect of foreign currency exchange differences</b> | -                                        | -                                        |
| Closing Balance                                        | -                                        | -                                        |
| <b>Net Block</b>                                       | -                                        | -                                        |
| <b>Computer Software</b>                               |                                          |                                          |
| <b>Gross Block</b>                                     |                                          |                                          |
| Opening Balance                                        | 15,69,300.00                             | 15,69,300.00                             |
| Additions                                              | 1,50,000.00                              | -                                        |
| Disposals                                              | -                                        | -                                        |
| Acquisitions through business combinations             | -                                        | -                                        |
| Derecognised on disposal of a subsidiary               | -                                        | -                                        |
| Hyperinflationary Adjustment                           | -                                        | -                                        |
| <b>Effect of foreign currency exchange differences</b> | -                                        | -                                        |
| Closing Balance                                        | 17,19,300.00                             | 15,69,300.00                             |
| <b>Accumulated Depreciation</b>                        |                                          |                                          |
| Opening Balance                                        | 14,76,160.06                             | 12,16,206.74                             |
| Amortization during the year                           | 58,203.72                                | 2,59,953.32                              |
| Additional amortization due to hyperinflation          | -                                        | -                                        |
| Disposals                                              | -                                        | -                                        |
| Acquisitions through business combinations             | -                                        | -                                        |
| Derecognised on disposal of a subsidiary               | -                                        | -                                        |
| Impairment                                             | -                                        | -                                        |
| Hyperinflationary Adjustment                           | -                                        | -                                        |
| <b>Effect of foreign currency exchange differences</b> | -                                        | -                                        |
| Closing Balance                                        | 15,34,363.78                             | 14,76,160.06                             |
| <b>Net Block</b>                                       | <b>1,84,936.22</b>                       | <b>93,139.94</b>                         |
| <b>Others - Technical knowhow</b>                      |                                          |                                          |
| <b>Gross Block</b>                                     |                                          |                                          |
| Opening Balance                                        | -                                        | -                                        |
| Additions                                              | -                                        | -                                        |
| Disposals                                              | -                                        | -                                        |
| Acquisitions through business combinations             | -                                        | -                                        |
| Derecognised on disposal of a subsidiary               | -                                        | -                                        |
| Hyperinflationary Adjustment                           | -                                        | -                                        |
| <b>Effect of foreign currency exchange differences</b> | -                                        | -                                        |

|                                                 |                     |                     |
|-------------------------------------------------|---------------------|---------------------|
| Closing Balance                                 | -                   | -                   |
| <b>Accumulated Depreciation</b>                 |                     |                     |
| Opening Balance                                 | -                   | -                   |
| Amortization during the year                    | -                   | -                   |
| Additional amortization due to hyperinflation   | -                   | -                   |
| Disposals                                       | -                   | -                   |
| Acquisitions through business combinations      | -                   | -                   |
| Derecognised on disposal of a subsidiary        | -                   | -                   |
| Impairment                                      | -                   | -                   |
| Hyperinflationary Adjustment                    | -                   | -                   |
| Effect of foreign currency exchange differences | -                   | -                   |
| Closing Balance                                 | -                   | -                   |
| <b>Net Block</b>                                | -                   | -                   |
| <b>Total</b>                                    |                     |                     |
| <b>Gross Block</b>                              |                     |                     |
| Opening Balance                                 | 15,69,300.00        | 15,69,300.00        |
| Additions                                       | 1,50,000.00         | -                   |
| Disposals                                       | -                   | -                   |
| Acquisitions through business combinations      | -                   | -                   |
| Derecognised on disposal of a subsidiary        | -                   | -                   |
| Hyperinflationary Adjustment                    | -                   | -                   |
| Effect of foreign currency exchange differences | -                   | -                   |
| Closing Balance                                 | 17,19,300.00        | 15,69,300.00        |
| <b>Accumulated Depreciation</b>                 |                     |                     |
| Opening Balance                                 | 14,76,160.06        | 12,16,206.74        |
| Amortization during the year                    | 58,203.72           | 2,59,953.32         |
| Additional amortization due to hyperinflation   | -                   | -                   |
| Disposals                                       | -                   | -                   |
| Acquisitions through business combinations      | -                   | -                   |
| Derecognised on disposal of a subsidiary        | -                   | -                   |
| Impairment                                      | -                   | -                   |
| Hyperinflationary Adjustment                    | -                   | -                   |
| Effect of foreign currency exchange differences | -                   | -                   |
| <b>Closing Balance</b>                          | <b>15,34,363.78</b> | <b>14,76,160.06</b> |
| <b>Net Block</b>                                | <b>1,84,936.22</b>  | <b>93,139.94</b>    |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 2 (Non-Current Investments)</b>                      | <b>Note</b> | <b>GHPBPL - As at 31-Mar-<br/>2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-<br/>2024 - V19<br/>Taka</b> |
|--------------------------------------------------------------|-------------|-------------------------------------------------------|-------------------------------------------------------|
| <b>Non-Current Investments</b>                               |             |                                                       |                                                       |
| <b>Trade Investments</b>                                     |             |                                                       |                                                       |
| Investments in Deposits with Non-Banking Financial Companies |             | -                                                     | -                                                     |
| Investments in Equity Instruments(Trade Inv)                 |             | -                                                     | -                                                     |
| Investments in preference shares(Trade Inv)                  |             | -                                                     | -                                                     |
| Investments in Government or trust securities(Trade Inv)     |             | -                                                     | -                                                     |
| Investments in debentures or bonds(Trade Inv)                |             | -                                                     | -                                                     |
| Investments in Mutual Funds(Trade Inv)                       |             | -                                                     | -                                                     |
| Investments in Equity Instruments of Associate Company       |             | -                                                     | -                                                     |
|                                                              |             | -                                                     | -                                                     |
| <b>Other Investments</b>                                     |             |                                                       |                                                       |
| Investment Properties(Other Inv)                             |             | -                                                     | -                                                     |
| Investment in Equity instruments(Other Inv)                  |             | -                                                     | -                                                     |
| Investments in preference shares(Other Inv)                  |             | -                                                     | -                                                     |
| Investments in Government or Trust securities(Other Inv)     |             | -                                                     | -                                                     |
| Investments in debentures or bonds(Other Inv)                |             | -                                                     | -                                                     |
| Investments in Mutual Funds(Other Inv)                       |             | -                                                     | -                                                     |
| Investments in debentures or bonds in associates             |             | -                                                     | -                                                     |
|                                                              |             | -                                                     | -                                                     |
|                                                              |             | -                                                     | -                                                     |
| Less : Provision for diminution in the value of Investments  |             | -                                                     | -                                                     |
| <b>Total Non Current Investment</b>                          |             | -                                                     | -                                                     |

# New Report for GHPBPL (Amounts scaled to '0)

| Note                                                                            | GHPBPL - As at 31-Mar-2025 - V19<br>Taka | GHPBPL - As at 31-Mar-2024 - V19<br>Taka |
|---------------------------------------------------------------------------------|------------------------------------------|------------------------------------------|
| <b>Long-Term Loans &amp; Advances</b>                                           |                                          |                                          |
| <b>Capital Advances</b>                                                         |                                          |                                          |
| Secured, considered good (Capital Advances)                                     | -                                        | -                                        |
| Unsecured, considered good (Capital Advances)                                   | -                                        | -                                        |
| Doubtful (Capital Advances)                                                     | -                                        | -                                        |
| Less : Provision for Doubtful Debts (Capital Advances)                          | -                                        | -                                        |
|                                                                                 | -                                        | -                                        |
| <b>Security Deposits</b>                                                        |                                          |                                          |
| Secured, considered good (Security Deposits)                                    | -                                        | -                                        |
| Unsecured, considered good (Security Deposits)                                  | 45,09,805.00                             | 51,21,033.00                             |
| Doubtful (Security Deposits)                                                    | -                                        | -                                        |
| Less : Provision for Doubtful Debts (Security Deposits)                         | -                                        | -                                        |
|                                                                                 | <b>45,09,805.00</b>                      | <b>51,21,033.00</b>                      |
| <b>Loans and Advances to Related Parties</b>                                    |                                          |                                          |
| Secured, considered good (Related Parties)                                      | -                                        | -                                        |
| Unsecured, considered good (Related Parties)                                    | -                                        | -                                        |
| Doubtful (Related Parties)                                                      | -                                        | -                                        |
| Less : Provision for Doubtful Debts (Related Parties)                           | -                                        | -                                        |
|                                                                                 | -                                        | -                                        |
| <b>Other Loans and Advances</b>                                                 |                                          |                                          |
| Secured, Considered Good (Other Loan & Adv)                                     | -                                        | -                                        |
| Unsecured, Considered Good (Other Loan & Adv)                                   | -                                        | -                                        |
| Doubtful (Other Loan & Adv)                                                     | -                                        | -                                        |
| Less: Provision for Other doubtful loans and advances (Other Loan & Adv)        | -                                        | -                                        |
|                                                                                 | -                                        | -                                        |
| <b>Amount due from ESOP Trust</b>                                               |                                          |                                          |
| Secured, considered good ( ESOP Trust)                                          | -                                        | -                                        |
| Unsecured, considered good ( ESOP Trust)                                        | -                                        | -                                        |
| Doubtful ( ESOP Trust )                                                         | -                                        | -                                        |
| Less: Provision for doubtful loans and advances ( ESOP Trust)                   | -                                        | -                                        |
|                                                                                 | -                                        | -                                        |
| <b>Excise and VAT Receivables</b>                                               |                                          |                                          |
| Secured, considered good ( Excise and VAT Receivable)                           | -                                        | -                                        |
| Unsecured, considered good ( xcise and VAT Receivables)                         | -                                        | -                                        |
| Doubtful ( Excise and VAT Receivables )                                         | -                                        | -                                        |
| Less: Provision for doubtful loans and advances ( Excise and VAT Rece)          | -                                        | -                                        |
|                                                                                 | -                                        | -                                        |
| <b>Advance Tax (net of Provisions)</b>                                          |                                          |                                          |
| Secured, considered good ( Adv. Tax (net of Provisions))                        | -                                        | -                                        |
| Unsecured, considered good ( Adv. Tax (net of Provisions))                      | -                                        | -                                        |
| Doubtful ( Adv. Tax (net of Provisions))                                        | -                                        | -                                        |
| Less: Provision for doubtful loans and advances ( Adv. Tax (net of Provisions)) | -                                        | -                                        |
|                                                                                 | -                                        | -                                        |
| <b>Misc Loans and Advances</b>                                                  |                                          |                                          |
| Secured, considered good ( Misc Loans and Advances)                             | -                                        | -                                        |
| Unsecured, considered good (Misc Loans and Advances)                            | -                                        | -                                        |
| Doubtful ( Misc Loans and Advances)                                             | -                                        | -                                        |
| Less: Provision for doubtful loans and advances (Misc Loans and Advances)       | -                                        | -                                        |

-  
45,09,805.00

-  
51,21,033.00

# New Report for GHPBPL (Amounts scaled to '0)

| Note                                                                   | GHPBPL - As at 31-Mar-2025 - V19<br>Taka | GHPBPL - As at 31-Mar-2024 - V19<br>Taka |
|------------------------------------------------------------------------|------------------------------------------|------------------------------------------|
| <b>Other Non-Current Assets</b>                                        |                                          |                                          |
| <b>Long Term Trade Receivables</b>                                     |                                          |                                          |
| Unsecured, considered good (Capital Advances)                          | -                                        | -                                        |
| Unsecured, considered good ( Excise and VAT Receivables)               | 16,39,975.00                             | 16,39,975.00                             |
| Less: Provision for doubtful loans and advances ( Excise and VAT Rece) | -                                        | -                                        |
|                                                                        | <b>16,39,975.00</b>                      | <b>16,39,975.00</b>                      |
| <b>Amount Due from ESOP Trust</b>                                      |                                          |                                          |
| Unsecured, considered good ( Adv. Tax (net of Provisions))             | 7,28,74,587.92                           | 4,76,64,940.02                           |
| Unsecured, considered good(Related Parties)                            | -                                        | -                                        |
| Doubtful(Related Parties ESOP Trust)                                   | -                                        | -                                        |
| Less: Provision for doubtful debts(Related Parties)                    | -                                        | -                                        |
|                                                                        | <b>7,28,74,587.92</b>                    | <b>4,76,64,940.02</b>                    |
| <b>Others</b>                                                          |                                          |                                          |
| Unsecured, considered good(Misc Loans and Advances)                    | -                                        | -                                        |
| Misc Loans and Advances (Doubtful)                                     | -                                        | -                                        |
| Less: Provision for Other doubtful debts(Other)                        | -                                        | -                                        |
|                                                                        | <b>7,45,14,562.92</b>                    | <b>4,93,04,915.02</b>                    |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 5 (Current Investments)</b>                          | <b>Note</b> | <b>GHPBPL - As at 31-Mar-<br/>2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-<br/>2024 - V19<br/>Taka</b> |
|--------------------------------------------------------------|-------------|-------------------------------------------------------|-------------------------------------------------------|
| <b>Current Investments</b>                                   |             |                                                       |                                                       |
| Investments in Equity Instruments                            |             | -                                                     | -                                                     |
| Investment in Preference Shares                              |             | -                                                     | -                                                     |
| Investments in Government or Trust securities                |             | -                                                     | -                                                     |
| Investments in Debentures or bonds                           |             | -                                                     | -                                                     |
| Investments in Mutual Funds                                  |             | -                                                     | -                                                     |
| Investments in Deposits with Non-Banking Financial Companies |             | -                                                     | -                                                     |
|                                                              |             | -                                                     | -                                                     |
| Less : Provision for diminution in the value of Investments  |             | -                                                     | -                                                     |
| Total Current Investment                                     |             | -                                                     | -                                                     |

# New Report for GHPBPL (Amounts scaled to '0)

| Note                                             | GHPBPL - As at 31-Mar-2025 - V19<br>Taka | GHPBPL - As at 31-Mar-2024 - V19<br>Taka |
|--------------------------------------------------|------------------------------------------|------------------------------------------|
| <b>Inventories</b>                               |                                          |                                          |
| <b>Raw Materials &amp; Goods In Transit</b>      |                                          |                                          |
| Raw Materials and components                     | 12,01,66,243.69                          | 8,27,05,359.45                           |
| Less : Provision for Raw Material and components | (32,99,739.59)                           | (68,56,455.59)                           |
| Goods-in Transit                                 | 2,43,67,812.74                           | 1,95,85,063.68                           |
|                                                  | <b>14,12,34,316.84</b>                   | <b>9,54,33,967.54</b>                    |
| Work-in-Progress                                 | 3,93,91,901.54                           | 1,78,75,601.46                           |
| Less : Provision for Work-in-progress            | -                                        | -                                        |
|                                                  | 3,93,91,901.54                           | 1,78,75,601.46                           |
| Finished Goods                                   | 8,49,00,017.48                           | 6,81,38,550.36                           |
| Less : Provision for Finished goods              | (13,31,940.18)                           | (10,00,245.80)                           |
|                                                  | 8,35,68,077.30                           | 6,71,38,304.56                           |
| Stock-in-Trade                                   | -                                        | -                                        |
| Less : Provision for Stock-in-Trade              | -                                        | -                                        |
| Stores and spares                                | 1,03,02,208.47                           | 81,46,527.81                             |
| Less : Provision for Stores and spares           | (29,82,958.01)                           | (23,57,520.59)                           |
|                                                  | 73,19,250.46                             | 57,89,007.22                             |
| Loose Tools                                      | -                                        | -                                        |
|                                                  | <b>27,15,13,546.14</b>                   | <b>18,62,36,880.78</b>                   |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 7 (Trade Receivables)</b>                                                                   | <b>Note</b> | <b>GHPBPL - As at 31-Mar-2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-2024 - V19<br/>Taka</b> |
|-----------------------------------------------------------------------------------------------------|-------------|--------------------------------------------------|--------------------------------------------------|
| Trade Receivables                                                                                   |             | 7,17,89,112.80                                   | 5,34,23,791.12                                   |
| <b>Trade Receivables outstanding for a period exceeding six months from the due date of Payment</b> |             |                                                  |                                                  |
| Secured, considered good(exceeding Six Months)                                                      |             | -                                                | -                                                |
| Unsecured considered good(exceeding Six Months)                                                     |             | -                                                | -                                                |
| Doubtful(exceeding Six Months)                                                                      |             | -                                                | -                                                |
| Less : Provision for Doubtful Debts(exceeding Six Months)                                           |             | -                                                | -                                                |
|                                                                                                     |             | -                                                | -                                                |
| <b>Trade Receivables Others</b>                                                                     |             |                                                  |                                                  |
| Secured, considered good (Others)                                                                   |             | -                                                | -                                                |
| Unsecured, considered good (Others)                                                                 |             | 7,33,82,650.80                                   | 5,38,96,721.61                                   |
| Doubtful (Others)                                                                                   |             | -                                                | -                                                |
| Less : Provision for Doubtful Debts (Others)                                                        |             | 15,93,538.00                                     | 4,72,930.49                                      |
|                                                                                                     |             | <b>(7,17,89,112.80)</b>                          | <b>(5,34,23,791.12)</b>                          |

# New Report for GHPBPL (Amounts scaled to '0)

| Note                                                              | GHPBPL - As at 31-Mar-2025 - V19<br>Taka | GHPBPL - As at 31-Mar-2024 - V19<br>Taka |
|-------------------------------------------------------------------|------------------------------------------|------------------------------------------|
| <b>Cash and Cash Equivalents</b>                                  |                                          |                                          |
| <b>Balances with Banks</b>                                        |                                          |                                          |
| Current Accounts                                                  | 16,21,117.42                             | 39,26,341.41                             |
| Deposits with maturity less than 3 months                         | -                                        | -                                        |
| Unpaid Dividend                                                   | -                                        | -                                        |
|                                                                   | <b>16,21,117.42</b>                      | <b>39,26,341.41</b>                      |
| Cheques, drafts on hand                                           | -                                        | -                                        |
| Cash on hand                                                      | -                                        | -                                        |
| <b>Other Bank Balances</b>                                        |                                          |                                          |
| Accrued Interest                                                  | -                                        | -                                        |
| Security against borrowings                                       | -                                        | -                                        |
| Deposit against Bank Guarantees                                   | -                                        | -                                        |
| Other Commitments                                                 | -                                        | -                                        |
| Deposits with maturity more than 3 months but less than 12 months | -                                        | -                                        |
| Deposits with maturity more than 12 months                        | -                                        | -                                        |
|                                                                   | <b>16,21,117.42</b>                      | <b>39,26,341.41</b>                      |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 9 (Short-Term Loans and Advances)</b>                                       | <b>Note</b> | <b>GHPBPL - As at 31-Mar-2025 - V19</b> | <b>GHPBPL - As at 31-Mar-2024 - V19</b> |
|-------------------------------------------------------------------------------------|-------------|-----------------------------------------|-----------------------------------------|
|                                                                                     |             | <b>Taka</b>                             | <b>Taka</b>                             |
| <b>Short-Term Loans and Advances</b>                                                |             |                                         |                                         |
| <b>Loans and Advances to Related Parties -Short Term</b>                            |             |                                         |                                         |
| Secured, considered good(Related Parties)                                           |             | -                                       | -                                       |
| Unsecured considered good(Related Parties)                                          |             | -                                       | -                                       |
| Doubtful(Related parties)                                                           |             | -                                       | -                                       |
| Less : Provision for Doubtful Debts(Related Parties)                                |             | -                                       | -                                       |
|                                                                                     |             | -                                       | -                                       |
| <b>Security Deposits - Short Term Loan</b>                                          |             |                                         |                                         |
| Secured, considered good ( Security Deposits - Short Term)                          |             | -                                       | -                                       |
| Unsecured considered good ( Security Deposits - Short Term)                         |             | -                                       | -                                       |
|                                                                                     |             |                                         |                                         |
| Doubtful ( Security Deposits - Short Term)                                          |             | -                                       | -                                       |
| Less : Provision for Doubtful Debts ( Security Deposits - Short Term)               |             | -                                       | -                                       |
|                                                                                     |             | -                                       | -                                       |
| <b>Amount due from ESOP Trust</b>                                                   |             |                                         |                                         |
| Accrued Interest                                                                    |             | -                                       | -                                       |
| Derivative Asset                                                                    |             | -                                       | -                                       |
| Doubtful ( ESOP Trust Short Term )                                                  |             | -                                       | -                                       |
| Less: Provision for doubtful loans and advances ( ESOP Trust Short Term)            |             | -                                       | -                                       |
|                                                                                     |             | -                                       | -                                       |
| <b>Excise and VAT Receivables</b>                                                   |             |                                         |                                         |
| Secured, considered good ( Excise and VAT Receivable- Short Term)                   |             | -                                       | -                                       |
| Unsecured, considered good ( xcise and VAT Receivables Short Term)                  |             | -                                       | -                                       |
| Doubtful ( Excise and VAT Receivables Short Term)                                   |             | -                                       | -                                       |
| Less: Provision for doubtful loans and advances ( Excise and VAT Rece Short Term)   |             | -                                       | -                                       |
|                                                                                     |             | -                                       | -                                       |
| Secured, considered good( Adv. Tax (net of Provisions Short Term ))                 |             | -                                       | -                                       |
| <b>Misc Loans and Advances</b>                                                      |             |                                         |                                         |
| Secured, considered good( Misc Loans and Advances Short Term)                       |             | 2,61,31,374.46                          | 1,68,51,807.33                          |
| Insurance claim receivable                                                          |             | -                                       | -                                       |
| Doubtful( Misc Loans and Advances short Term)                                       |             | -                                       | -                                       |
| Less: Provision for doubtful loans and advances(Misc Loans and Advances Short Term) |             | -                                       | -                                       |
|                                                                                     |             |                                         |                                         |
|                                                                                     |             | <b>2,61,31,374.46</b>                   | <b>1,68,51,807.33</b>                   |
|                                                                                     |             | <b>2,61,31,374.46</b>                   | <b>1,68,51,807.33</b>                   |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 10 (Other Current Assets)</b>                                               | <b>Note</b> | <b>GHPBPL - As at 31-Mar-2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-2024 - V19<br/>Taka</b> |
|-------------------------------------------------------------------------------------|-------------|--------------------------------------------------|--------------------------------------------------|
| <b>Other Current Assets</b>                                                         |             |                                                  |                                                  |
| Unsecured, considered good(Misc Loans and Advances Short Term)                      |             | 3,15,08,649.89                                   | 1,91,32,839.45                                   |
| Less: Provision for doubtful loans and advances(Misc Loans and Advances Short Term) |             | -                                                | -                                                |
| Right to Receive Inventory (Asset)                                                  |             | -                                                | -                                                |
| Unsecured, considered good ( xcise and VAT Receivables Short Term)                  |             | 1,58,14,545.77                                   | 3,26,75,375.97                                   |
| Income receivable                                                                   |             | -                                                | -                                                |
| Insurance claim receivable                                                          |             | -                                                | -                                                |
| Others                                                                              |             | -                                                | -                                                |
|                                                                                     |             | <b>4,73,23,195.66</b>                            | <b>5,18,08,215.42</b>                            |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 11 (Equity Share Capital)</b>                    | <b>Note</b> | <b>GHPBPL - As at 31-Mar-<br/>2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-<br/>2024 - V19<br/>Taka</b> |
|----------------------------------------------------------|-------------|-------------------------------------------------------|-------------------------------------------------------|
| Balance at the beginning of the reporting period balance |             | 1,06,71,42,653.00                                     | 1,06,71,42,653.00                                     |
| Changes in equity share capital during the year          |             | -                                                     | -                                                     |
| Balance at the end of the reporting period Before MI     |             | 1,06,71,42,653.00                                     | 1,06,71,42,653.00                                     |
| Less : Minority Interest share capital                   |             | -                                                     | -                                                     |
| <b>Balance at the end of the reporting period</b>        |             | <b>1,06,71,42,653.00</b>                              | <b>1,06,71,42,653.00</b>                              |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 12. Reserves and Surplus</b>         | <b>Note</b> | <b>GHPBPL - As at 31-Mar-2025 - V19</b> |
|----------------------------------------------|-------------|-----------------------------------------|
|                                              |             | <b>Taka</b>                             |
| <b>Securities Premium</b>                    |             |                                         |
| Opening Balance                              |             | -                                       |
| Additions during the period                  |             | -                                       |
| Closing Balance                              |             | -                                       |
| <b>Closing Balance -Net of NCI</b>           |             | -                                       |
| <b>General Reserve</b>                       |             |                                         |
| Opening Balance                              |             | -                                       |
| Additions during the period                  |             | -                                       |
| Transfer to retained earnings                |             | -                                       |
| Closing Balance                              |             | -                                       |
| <b>Closing Balance -Net of NCI</b>           |             | -                                       |
| <b>Capital Redemption Reserve</b>            |             |                                         |
| Opening Balance                              |             | -                                       |
| Additions during the period                  |             | -                                       |
| Closing Balance                              |             | -                                       |
| <b>Closing Balance -Net of NCI</b>           |             | -                                       |
| <b>Employee Stock Options Reserve</b>        |             |                                         |
| Opening Balance                              |             | -                                       |
| Addition during the period                   |             | -                                       |
| Closing Balance                              |             | -                                       |
| <b>Closing Balance -Net of NCI</b>           |             | -                                       |
| <b>Capital Investment Subsidy Reserve</b>    |             |                                         |
| Opening Balance                              |             | -                                       |
| Additions during the period                  |             | -                                       |
| Closing Balance                              |             | -                                       |
| <b>Closing Balance -Net of NCI</b>           |             | -                                       |
| <b>Retained Earnings</b>                     |             |                                         |
| Opening Balance - Retained Earnings          |             | (1,43,55,36,205.51)                     |
| Restated Opening Balance                     |             | (1,43,55,36,205.51)                     |
| Net Profit for the year                      |             | (13,67,07,254.36)                       |
| Total comprehensive income                   |             | (13,67,07,254.36)                       |
| Closing Balance                              |             | (1,57,22,43,459.87)                     |
| <b>Closing Balance Net after NCI</b>         |             | <b>(1,57,22,43,459.87)</b>              |
| <b>Effective portion of Cash Flow Hedges</b> |             |                                         |
| Opening Balance                              |             | -                                       |
| Changes during the period                    |             | -                                       |
| Closing Balance                              |             | -                                       |
| <b>Closing Balance Net of NCI</b>            |             | -                                       |
| <b>Foreign Currency Translation Reserve</b>  |             |                                         |
| Opening Balance                              |             | -                                       |
| Exchange Difference for the period           |             | -                                       |
| Closing Balance                              |             | -                                       |
| <b>Closing Balance -Net of NCI</b>           |             | -                                       |
| <b>Summary Position</b>                      |             |                                         |
| Net Reserves Carried to Balance Sheet        |             | (1,57,22,43,459.87)                     |

GHPBPL - As at 31-Mar-  
2024 - V19  
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(1,23,46,10,601.14)  
(20,09,25,604.37)  
(20,09,25,604.37)  
(1,43,55,36,205.51)  
**(1,43,55,36,205.51)**

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(1,43,55,36,205.51)

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 13 (Long Term Borrowings)</b>                                                       | <b>Note</b> | <b>GHPBPL - As at 31-Mar-<br/>2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-<br/>2024 - V19<br/>Taka</b> |
|---------------------------------------------------------------------------------------------|-------------|-------------------------------------------------------|-------------------------------------------------------|
| <b>Long-Term Borrowings</b>                                                                 |             |                                                       |                                                       |
| <b>Secured:</b>                                                                             |             |                                                       |                                                       |
| Bonds/debentures                                                                            |             | -                                                     | -                                                     |
| <b>Term Loans</b>                                                                           |             |                                                       |                                                       |
| Term loans from banks (Secured)                                                             |             | -                                                     | -                                                     |
| Term loans from others Parties (Secured)                                                    |             | -                                                     | -                                                     |
|                                                                                             |             | -                                                     | -                                                     |
| Deferred Payment Liabilities(Secured)                                                       |             | -                                                     | -                                                     |
| Deposits (long term Secured)                                                                |             | -                                                     | -                                                     |
| Loans and Advances from Related Parties(Secured)                                            |             | -                                                     | -                                                     |
| Long term maturities of finance lease obligations(Secured)                                  |             | -                                                     | -                                                     |
| Long term maturities of lease liability                                                     |             | -                                                     | -                                                     |
| Other Loans and Advances (Long term borr. Secured)                                          |             | -                                                     | -                                                     |
| Total Secured (a)                                                                           |             | -                                                     | -                                                     |
| <b>Unsecured:</b>                                                                           |             |                                                       |                                                       |
| <b>Bonds/debentures (Unsecured)</b>                                                         |             |                                                       |                                                       |
| 2000 Unsecured, Redeemable, Zero Coupon, Non-<br>Convertible Debentures of ₹ 10.00 lac each |             | -                                                     | -                                                     |
| Premium on Redemption thereon                                                               |             | -                                                     | -                                                     |
|                                                                                             |             | -                                                     | -                                                     |
| <b>Term Loans (Unsecured)</b>                                                               |             |                                                       |                                                       |
| Term Loans from Banks (Unsecured)-USD                                                       |             | -                                                     | -                                                     |
| Term Loans from Others Parties (Unsecured)                                                  |             | -                                                     | -                                                     |
|                                                                                             |             | -                                                     | -                                                     |
| Term Loans from Banks (non USD)                                                             |             | -                                                     | -                                                     |
| Deposits (Unsecured)                                                                        |             | -                                                     | -                                                     |
| Loans and Advances from Related Parties(Unsecured)                                          |             | -                                                     | -                                                     |
| Long term maturities of finance lease obligations(Unsecured)                                |             | -                                                     | -                                                     |
|                                                                                             |             | -                                                     | -                                                     |
| Long term maturities of lease liability                                                     |             | -                                                     | -                                                     |
| Other Loans and Advances (Unsecured)                                                        |             | -                                                     | -                                                     |
| Total Unsecured (b)                                                                         |             | -                                                     | -                                                     |
| Total Long-Term borrowings (a+b)                                                            |             | -                                                     | -                                                     |

**New Report for GHPBPL (Amounts scaled to '0)**

| Note 14 (Deferred Tax Liability)                                | Note | GHPBPL - As at 31-Mar-2025 - V19<br>Taka | GHPBPL - As at 31-Mar-2024 - V19<br>Taka |
|-----------------------------------------------------------------|------|------------------------------------------|------------------------------------------|
| <b>1. Deferred Tax Liability</b>                                |      |                                          |                                          |
| (a) Depreciation- Deferred tax liability                        |      | -                                        | -                                        |
| (b) Share in Jointly Controlled Entity - Deferred tax liability |      | -                                        | -                                        |
| (c) Others - Deferred Tax Liability                             |      | -                                        | -                                        |
|                                                                 |      | -                                        | -                                        |

New Report for GHPBPL (Amounts scaled to '0)

| Note                               | GHPBPL - As at 31-Mar-2025 - V19<br>Taka | GHPBPL - As at 31-Mar-2024 - V19<br>Taka |
|------------------------------------|------------------------------------------|------------------------------------------|
| <b>Other Long Term Liabilities</b> |                                          |                                          |
| Trade payables                     | -                                        | -                                        |
| Security Deposit Received          | -                                        | -                                        |
| Long Term Lease Liabilities        | -                                        | -                                        |
| Others (Long term Liabilities)     | -                                        | -                                        |
|                                    | -                                        | -                                        |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 16 (Long Term Provisions)</b>  | <b>Note</b> | <b>GHPBPL - As at 31-Mar-<br/>2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-<br/>2024 - V19<br/>Taka</b> |
|----------------------------------------|-------------|-------------------------------------------------------|-------------------------------------------------------|
| <b>Long-term provisions</b>            |             |                                                       |                                                       |
| <b>Provision for Employee Benefits</b> |             |                                                       |                                                       |
| Superannuation (unfunded)              |             | -                                                     | -                                                     |
| Gratuity (unfunded)                    |             | 1,40,32,349.00                                        | 1,19,75,400.00                                        |
| Leave Encashment (unfunded)            |             | 8,95,478.00                                           | 6,86,824.00                                           |
|                                        |             | <b>1,49,27,827.00</b>                                 | <b>1,26,62,224.00</b>                                 |
| Others (Long term provisions)          |             | -                                                     | -                                                     |
|                                        |             | <b>1,49,27,827.00</b>                                 | <b>1,26,62,224.00</b>                                 |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 17 (Short Term Borrowings)</b>                 | <b>Note</b> | <b>GHPBPL - As at 31-Mar-2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-2024 - V19<br/>Taka</b> |
|--------------------------------------------------------|-------------|--------------------------------------------------|--------------------------------------------------|
| <b>Short-Term Borrowings</b>                           |             |                                                  |                                                  |
| <b>Secured:</b>                                        |             |                                                  |                                                  |
| Loans repayable on demand from banks (Secured)         |             | 2,94,46,143.26                                   | -                                                |
| Loans repayable on demand from other parties (Secured) |             | -                                                | -                                                |
| Loans and advances from related parties (Secured)      |             | -                                                | -                                                |
| Deposits (short term Secured)                          |             | -                                                | -                                                |
| Other Loans and Advances (short term borr. Secured)    |             | -                                                | -                                                |
| Total Secured (a)                                      |             | 2,94,46,143.26                                   | -                                                |
| <b>Unsecured:</b>                                      |             |                                                  |                                                  |
| Loans repayable on demand from banks                   |             | 13,00,00,000.00                                  | 18,92,07,243.13                                  |
| Loans repayable on demand from other parties           |             | -                                                | -                                                |
| Loans and advances from related parties                |             | -                                                | -                                                |
| USD Overdraft from banks                               |             | -                                                | -                                                |
| Overdraft from banks-non USD                           |             | 12,78,38,061.21                                  | 9,63,11,706.41                                   |
| Unsecured Loans from other                             |             | -                                                | -                                                |
| Total Unsecured (b)                                    |             | 25,78,38,061.21                                  | 28,55,18,949.54                                  |
| Total Short-Term borrowings (=a+b)                     |             | 28,72,84,204.47                                  | 28,55,18,949.54                                  |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 19 (Other Current Liabilities)</b>             | <b>Note</b> | <b>GHPBPL - As at 31-Mar-2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-2024 - V19<br/>Taka</b> |
|--------------------------------------------------------|-------------|--------------------------------------------------|--------------------------------------------------|
| <b>Other Current Liabilities</b>                       |             |                                                  |                                                  |
| Current maturities of long-term debt;                  |             | -                                                | -                                                |
| Current maturities of finance lease obligations;       |             | -                                                | -                                                |
| Interest accrued but not due on borrowings;            |             | -                                                | -                                                |
| Interest accrued and due on borrowings;                |             | -                                                | -                                                |
| Income received in Advance;                            |             | -                                                | -                                                |
| Advance from customers                                 |             | 1,74,07,391.17                                   | 17,86,154.80                                     |
| Security Deposits Received                             |             | -                                                | -                                                |
| Other Current financial liability                      |             | -                                                | -                                                |
| Unpaid matured debentures and interest accrued thereon |             | -                                                | -                                                |
| Taxes, Duties and Other Levies Payable                 |             | 54,36,576.61                                     | 26,67,419.74                                     |
| Interim Dividend Payable                               |             | -                                                | -                                                |
| Other payables                                         |             | 2,82,91,801.34                                   | 2,10,14,877.76                                   |
|                                                        |             | <b>5,11,35,769.12</b>                            | <b>2,54,68,452.30</b>                            |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 18 (Trade Payables)</b>                                | <b>Note</b> | <b>GHPBPL - As at 31-Mar-<br/>2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-<br/>2024 - V19<br/>Taka</b> |
|----------------------------------------------------------------|-------------|-------------------------------------------------------|-------------------------------------------------------|
| <b>Trade Payables</b>                                          |             |                                                       |                                                       |
| (a) Due to Micro, Small and Medium Enterprises - Trade Payable |             | -                                                     | -                                                     |
| (b) Others - Trade Payable                                     |             | 42,52,25,166.69                                       | 36,78,24,824.68                                       |
| Structured Financing                                           |             | -                                                     | -                                                     |
|                                                                |             | <b>42,52,25,166.69</b>                                | <b>36,78,24,824.68</b>                                |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 20 (Short - Term Provisions)</b>              | <b>Note</b> | <b>GHPBPL - As at 31-Mar-<br/>2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-<br/>2024 - V19<br/>Taka</b> |
|-------------------------------------------------------|-------------|-------------------------------------------------------|-------------------------------------------------------|
| <b>Short-term provisions</b>                          |             |                                                       |                                                       |
| <b>Provision for Employee Benefits</b>                |             |                                                       |                                                       |
| Salary & Reimbursements                               |             | -                                                     | -                                                     |
| Contribution to PF                                    |             | -                                                     | -                                                     |
| Gratuity (Funded)                                     |             | -                                                     | -                                                     |
| Leave Encashment (funded)                             |             | -                                                     | -                                                     |
| Superannuation (funded)                               |             | -                                                     | -                                                     |
|                                                       |             | -                                                     | -                                                     |
| Provision for Taxes (Net of Advance Payment of Taxes) |             | -                                                     | -                                                     |
| Provision for Tax on Distributed Profits              |             | -                                                     | -                                                     |
| Others                                                |             | -                                                     | -                                                     |
| Provision for Sales returns                           |             | -                                                     | -                                                     |
|                                                       |             | -                                                     | -                                                     |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 21 (Revenue from Operations)</b> | <b>Note</b> | <b>GHPBPL - As at 31-Mar-<br/>2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-<br/>2024 - V19<br/>Taka</b> |
|------------------------------------------|-------------|-------------------------------------------------------|-------------------------------------------------------|
| <b>Revenue from Operations</b>           |             |                                                       |                                                       |
| Net Sale of Products                     |             |                                                       |                                                       |
| Gross Sale of Products                   |             | 2,14,96,53,939.62                                     | 1,68,20,79,871.41                                     |
| Less : Temporary Price reductions (TPR)  |             | -                                                     | -                                                     |
| Less : Discounts / rebates               |             | (19,92,66,302.94)                                     | (13,53,75,112.83)                                     |
| Less : Sales returns                     |             | -                                                     | -                                                     |
| Excise Duty                              |             | -                                                     | -                                                     |
|                                          |             | <u>1,95,03,87,636.68</u>                              | <u>1,54,67,04,758.58</u>                              |
| Sale of Services                         |             | -                                                     | -                                                     |
| <b>Other Operating Revenues</b>          |             |                                                       |                                                       |
| Royalty & Technical Fees                 |             | -                                                     | -                                                     |
| Business Support Fees                    |             | -                                                     | -                                                     |
| Export Incentives                        |             | -                                                     | -                                                     |
| Note 21 Claim Received                   |             | -                                                     | -                                                     |
| Miscellaneous Income                     |             | 16,67,901.24                                          | 18,90,598.72                                          |
|                                          |             | <u><b>16,67,901.24</b></u>                            | <u><b>18,90,598.72</b></u>                            |
|                                          |             | <u><b>1,95,20,55,537.92</b></u>                       | <u><b>1,54,85,95,357.30</b></u>                       |

# New Report for GHPBPL (Amounts scaled to '0)

| Note 22 (Other Income)                                                                                     | Note | GHPBPL - As at 31-Mar-2025 - V19<br>Taka | GHPBPL - As at 31-Mar-2024 - V19<br>Taka |
|------------------------------------------------------------------------------------------------------------|------|------------------------------------------|------------------------------------------|
| <b>Interest Income</b>                                                                                     |      |                                          |                                          |
| a. On Investments                                                                                          |      | -                                        | -                                        |
| b. On Advances & Deposits                                                                                  |      | -                                        | -                                        |
| c. On Right Issue Proceeds                                                                                 |      | -                                        | -                                        |
| d. On Non-convertible debentures and fixed deposits with Non-Banking Financial Companies at amortised cost |      | -                                        | -                                        |
| e. On Income Tax Refund                                                                                    |      | -                                        | -                                        |
|                                                                                                            |      | -                                        | -                                        |
| <b>Dividend Income</b>                                                                                     |      |                                          |                                          |
| a. From Subsidiaries                                                                                       |      | -                                        | -                                        |
| b. From Others                                                                                             |      | -                                        | -                                        |
|                                                                                                            |      | -                                        | -                                        |
| Net Gain on Sale of Investments                                                                            |      | -                                        | -                                        |
| Net Gain on Foreign Currency Translations and Transcations                                                 |      | -                                        | -                                        |
| Profit on Sale of Fixed Assets                                                                             |      | -                                        | 5,18,012.00                              |
| Note 22 - Claim Received                                                                                   |      | -                                        | -                                        |
| Misc Non-operating Income                                                                                  |      | -                                        | -                                        |
| Gain/Loss on Purchase Sale Transaction                                                                     |      | -                                        | -                                        |
| Gain/Loss on Purchase Sale Transaction (Computed)                                                          |      | -                                        | -                                        |
| Gain/Loss on Purchase Sale Transaction (Mapped)                                                            |      | -                                        | -                                        |
| <b>Other Income</b>                                                                                        |      | -                                        | <b>5,18,012.00</b>                       |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 23 (Material Consumed &amp; Purchase of Traded Goods)</b>    | <b>Note</b> | <b>GHPBPL - As at 31-Mar-2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-2024 - V19<br/>Taka</b> |
|----------------------------------------------------------------------|-------------|--------------------------------------------------|--------------------------------------------------|
| <b>Materials Consumed And Purchase Of Goods</b>                      |             |                                                  |                                                  |
| <b>1. Raw Materials Consumed</b>                                     |             |                                                  |                                                  |
| Opening Inventory                                                    |             | 9,54,33,967.54                                   | 8,50,94,529.21                                   |
| Add: Purchases                                                       |             | 1,23,68,18,507.47                                | 91,90,42,320.35                                  |
| Add : Provision for raw materials, work in progress & finished goods |             | 10,75,770.46                                     | (13,61,675.07)                                   |
| Less: Closing Inventory                                              |             | (14,12,34,316.84)                                | (9,54,33,967.54)                                 |
| Raw material consumed during the year                                |             | -                                                | -                                                |
|                                                                      |             | <b>1,19,20,93,928.63</b>                         | <b>90,73,41,206.95</b>                           |
| <b>2. Purchase of Goods</b>                                          |             |                                                  |                                                  |
| Opening Balance                                                      |             | -                                                | -                                                |
| Purchase of Goods for Resale                                         |             | -                                                | -                                                |
| Net Provision for Traded Goods                                       |             | -                                                | -                                                |
| Closing Balance                                                      |             | -                                                | -                                                |
|                                                                      |             | -                                                | -                                                |
| <b>3. Share in Jointly Controlled Entity</b>                         |             |                                                  |                                                  |
|                                                                      |             | <b>1,19,20,93,928.63</b>                         | <b>90,73,41,206.95</b>                           |
| Raw Material FG                                                      |             | 8,35,68,077.30                                   | 6,71,38,304.56                                   |
| Raw Material WIP                                                     |             | 3,93,91,901.54                                   | 1,78,75,601.46                                   |
| Raw Material FG-Opening                                              |             | 6,71,38,304.56                                   | 9,33,64,872.13                                   |
| Raw Material WIP - Opening                                           |             | 1,78,75,601.46                                   | 38,15,164.21                                     |
| <b>Provisions included above</b>                                     |             |                                                  |                                                  |
| Provision for raw materials                                          |             | -                                                | -                                                |
| Write off of raw materials                                           |             | -                                                | -                                                |
| Total for raw materials                                              |             | -                                                | -                                                |
| Provision for WIP                                                    |             | -                                                | -                                                |
| Write off of WIP                                                     |             | -                                                | -                                                |
| Total for WIP                                                        |             | -                                                | -                                                |
| Provision for finished Goods                                         |             | 10,75,770.46                                     | (13,61,675.07)                                   |
| Write off of finished Goods                                          |             | -                                                | -                                                |
| Total for finished Goods                                             |             | 10,75,770.46                                     | (13,61,675.07)                                   |
| Provision for Traded Goods                                           |             | -                                                | -                                                |
| Write off of traded Goods                                            |             | -                                                | -                                                |
| Total for traded Goods                                               |             | -                                                | -                                                |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 24 (Inventory Change)</b>     | <b>Note</b> | <b>GHPBPL - As at 31-Mar-<br/>2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-<br/>2024 - V19<br/>Taka</b> |
|---------------------------------------|-------------|-------------------------------------------------------|-------------------------------------------------------|
| <b>Inventory Change</b>               |             |                                                       |                                                       |
| <b>Opening Inventory</b>              |             |                                                       |                                                       |
| Finished Goods (Opening Inv)          |             | 6,71,38,304.56                                        | 9,33,64,872.13                                        |
| Traded goods                          |             | -                                                     | -                                                     |
| Work-In-Progress (Opening Inv)        |             | 1,78,75,601.46                                        | 38,15,164.21                                          |
|                                       |             | <b>8,50,13,906.02</b>                                 | <b>9,71,80,036.34</b>                                 |
| <b>Closing Inventory</b>              |             |                                                       |                                                       |
| Closing - Finished goods              |             | 8,35,68,077.30                                        | 6,71,38,304.56                                        |
| Closing - Traded goods                |             | -                                                     | -                                                     |
| Closing - Work-in-Progress            |             | 3,93,91,901.54                                        | 1,78,75,601.46                                        |
|                                       |             | <b>12,29,59,978.84</b>                                | <b>8,50,13,906.02</b>                                 |
| <b>Increase/Decrease in Inventory</b> |             | <b>(3,79,46,072.82)</b>                               | <b>1,21,66,130.32</b>                                 |

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| <b>Note 25 (Employees Benefits Expenses)</b>      | <b>Note</b> | <b>GHPBPL - As at 31-Mar-<br/>2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-<br/>2024 - V19<br/>Taka</b> |
|---------------------------------------------------|-------------|-------------------------------------------------------|-------------------------------------------------------|
| <b>Employees Benefits Expenses</b>                |             |                                                       |                                                       |
| a. Salaries and Wages                             |             | 13,81,43,689.06                                       | 12,80,69,488.70                                       |
| b. Contribution to Provident and Other Funds      |             | 18,85,942.00                                          | 17,03,469.73                                          |
| c. Expense on Employee Stock Option Scheme (ESGS) |             | -                                                     | -                                                     |
| d. Staff Welfare Expense                          |             | 57,07,617.78                                          | 31,08,003.25                                          |
| e. PLVR (I)                                       |             | -                                                     | 86,243.72                                             |
| f. PLVR (C)                                       |             | 2,79,33,616.76                                        | 1,38,25,661.31                                        |
|                                                   |             | <b>17,36,70,865.60</b>                                | <b>14,67,92,866.71</b>                                |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 26 (Finance Cost)</b>                  | <b>Note</b> | <b>GHPBPL - As at 31-Mar-<br/>2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-<br/>2024 - V19<br/>Taka</b> |
|------------------------------------------------|-------------|-------------------------------------------------------|-------------------------------------------------------|
| <b>Finance Costs</b>                           |             |                                                       |                                                       |
| Interest Expense                               |             | 3,90,65,377.23                                        | 2,64,22,580.10                                        |
| Other Borrowing Costs                          |             | -                                                     | -                                                     |
| Bill Discounting Charges                       |             | -                                                     | -                                                     |
| Interest on lease liability                    |             | -                                                     | -                                                     |
| Unwinding of interest on liabilities           |             | -                                                     | -                                                     |
| Net Monetary gain on account of Hyperinflation |             | -                                                     | -                                                     |
|                                                |             | <b>3,90,65,377.23</b>                                 | <b>2,64,22,580.10</b>                                 |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 27 (Other Expenses)</b>                            | <b>Note</b> | <b>GHPBPL - As at 31-Mar-2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-2024 - V19<br/>Taka</b> |
|------------------------------------------------------------|-------------|--------------------------------------------------|--------------------------------------------------|
| <b>Other Expenses</b>                                      |             |                                                  |                                                  |
| Consumption of Stores and Spare Parts                      |             | 56,79,799.06                                     | 27,91,286.50                                     |
| Power and Fuel                                             |             | 45,25,031.21                                     | 30,36,093.70                                     |
| Rent                                                       |             | 2,50,70,870.25                                   | 2,39,64,206.25                                   |
| <b>Repairs and Maintenance</b>                             |             |                                                  |                                                  |
| - Plant and machinery                                      |             | 32,98,680.86                                     | 33,60,238.15                                     |
| - Buildings                                                |             | 1,45,500.00                                      | 1,51,675.00                                      |
| - Others                                                   |             | 57,600.00                                        | 1,06,953.00                                      |
|                                                            |             | <b>35,01,780.86</b>                              | <b>36,18,866.15</b>                              |
| Insurance                                                  |             | 79,70,688.24                                     | 66,86,169.08                                     |
| Rates and Taxes                                            |             | 13,40,495.90                                     | 17,63,257.46                                     |
| Miscellaneous Expenses                                     |             | 1,73,86,601.09                                   | 1,29,16,161.83                                   |
| Processing and Other Manufacturing Charges                 |             | 1,69,51,217.40                                   | 1,43,19,755.26                                   |
| <b>Excise Duty Provision on Inventory</b>                  |             |                                                  |                                                  |
| Excise Duty Provision                                      |             | -                                                | -                                                |
| Excise Duty (On Sale)                                      |             | -                                                | -                                                |
|                                                            |             | -                                                | -                                                |
| Establishment Expenses                                     |             | -                                                | -                                                |
| Travelling and Conveyance Expenses                         |             | 3,17,72,011.33                                   | 2,33,21,375.93                                   |
| <b>Payment to Auditors</b>                                 |             |                                                  |                                                  |
| As Auditor                                                 |             | 15,99,996.00                                     | 12,99,999.96                                     |
| For Taxation Matters                                       |             | -                                                | -                                                |
| For Company Law Matters                                    |             | -                                                | -                                                |
| For Management Services                                    |             | -                                                | -                                                |
| For Other Services                                         |             | -                                                | -                                                |
| For Reimbursement of Expenses                              |             | -                                                | -                                                |
|                                                            |             | <b>15,99,996.00</b>                              | <b>12,99,999.96</b>                              |
| Legal and Professional Charges                             |             | 1,03,42,570.94                                   | 86,16,743.86                                     |
| Donations                                                  |             | 2,44,000.00                                      | 13,500.00                                        |
| Sales Promotion                                            |             | 45,89,117.89                                     | 31,05,252.00                                     |
| Advertising and Publicity                                  |             | 41,10,41,688.51                                  | 33,36,96,226.16                                  |
| Selling and Distribution Expenses                          |             | 9,94,50,437.86                                   | 9,29,13,750.45                                   |
| Freight                                                    |             | 2,03,95,455.06                                   | 1,90,69,508.16                                   |
| Bank Charges                                               |             | 64,86,099.65                                     | 41,77,944.18                                     |
| Royalty Expense                                            |             | -                                                | 3,32,16,717.00                                   |
| Commission                                                 |             | -                                                | -                                                |
| Discount                                                   |             | -                                                | -                                                |
| Net Loss on Sale of Fixed Assets                           |             | 13,95,065.47                                     | -                                                |
| Net Loss on Sale of Investments                            |             | -                                                | -                                                |
| Net Loss on Foreign Currency Translations and Transcations |             | 79,96,470.92                                     | 77,73,449.35                                     |
| Bad Debts Written Off                                      |             | -                                                | -                                                |
| Provision for Losses of Subsidiary Companies               |             | -                                                | -                                                |
| Provision for Doubtful Debts / Advances                    |             | -                                                | -                                                |
|                                                            |             | <b>67,77,39,397.64</b>                           | <b>59,63,00,263.28</b>                           |

New Report for GHPBPL (Amounts scaled to '0)

| Note                                       | GHPBPL - As at 31-Mar-2025 - V19<br>Taka | GHPBPL - As at 31-Mar-2024 - V19<br>Taka |
|--------------------------------------------|------------------------------------------|------------------------------------------|
| Exceptional Items                          |                                          |                                          |
| License Agreement Termination Compensation | -                                        | -                                        |
| Less : Tax Thereon                         | -                                        | -                                        |
|                                            |                                          |                                          |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Note 30 (Depreciation and Amortisation)</b>  | <b>Note</b> | <b>GHPBPL - As at 31-Mar-<br/>2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-<br/>2024 - V19<br/>Taka</b> |
|-------------------------------------------------|-------------|-------------------------------------------------------|-------------------------------------------------------|
| <b>Depreciation and amortization expense</b>    |             |                                                       |                                                       |
| Depreciation - Freehold Land                    |             | -                                                     | -                                                     |
| Depreciation - Leasehold Land                   |             | -                                                     | -                                                     |
| Depreciation - Office Building                  |             | -                                                     | -                                                     |
| Depreciation - Plant and Machinery              |             | 1,15,98,823.85                                        | 1,09,73,359.79                                        |
| Depreciation - Furniture and Fixtures           |             | 3,58,850.83                                           | 3,63,645.21                                           |
| Depreciation - Vehicles                         |             | -                                                     | -                                                     |
| Depreciation-Lease improvement                  |             | 78,34,169.57                                          | 74,75,836.60                                          |
| Depreciation-Office Equipment                   |             | 1,08,916.54                                           | 1,51,712.76                                           |
| Depreciation - Computers                        |             | 11,80,333.47                                          | 9,40,083.07                                           |
| Depreciation - Brands/Trademarks                |             | -                                                     | -                                                     |
| Depreciation-Computer Software                  |             | 58,203.72                                             | 2,59,953.32                                           |
| Depreciation - Technical knowhow                |             | -                                                     | -                                                     |
| Depreciation-Leased Vehicles - DO NOT MAP       |             | -                                                     | -                                                     |
| Depreciation - Goodwill                         |             | -                                                     | -                                                     |
| Depreciation - Assets taken under Finance Lease |             | -                                                     | -                                                     |
| Depreciation - Leased Vehicle                   |             | -                                                     | -                                                     |
| Depreciation - ROU assets                       |             | -                                                     | -                                                     |
|                                                 |             | <b>2,11,39,297.98</b>                                 | <b>2,01,64,590.75</b>                                 |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Schedule (Other Long Term Financial Liabilities)</b> | <b>Note</b> | <b>GHPBPL - As at 31-Mar-<br/>2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-<br/>2024 - V19<br/>Taka</b> |
|---------------------------------------------------------|-------------|-------------------------------------------------------|-------------------------------------------------------|
| Other Long Term Financial Liabilities-OLTFL             |             | -                                                     | -                                                     |
| Trade payables-OLTFL                                    |             | -                                                     | -                                                     |
| Due to Subsidiaries-OLTFL                               |             | -                                                     | -                                                     |
| Others Liabilites-OLTFL                                 |             | -                                                     | -                                                     |

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| <b>Schedule (Trade payable and Other Short Term Financial Liabilities)</b> | <b>Note</b> | <b>GHPBPL - As at 31-Mar-<br/>2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-<br/>2024 - V19<br/>Taka</b> |
|----------------------------------------------------------------------------|-------------|-------------------------------------------------------|-------------------------------------------------------|
| Trade payables                                                             |             | -                                                     | -                                                     |
| Other Short Term Financial Liabilities                                     |             |                                                       |                                                       |
| Current maturities of long-term debt-USD                                   |             | -                                                     | -                                                     |
| Current maturities of lease liability                                      |             | -                                                     | -                                                     |
| Capital Creditors                                                          |             | -                                                     | -                                                     |
| Accrued Salaries and benefits                                              |             | 4,28,317.00                                           | 5,964.00                                              |
| Current maturities of long-term debt-Non USD                               |             | -                                                     | -                                                     |
| Security Deposits Received                                                 |             | 16,000.00                                             | 16,000.00                                             |
| Other Current financial liability                                          |             | -                                                     | -                                                     |
| Other payables                                                             |             | 13,03,808.52                                          | 13,14,472.70                                          |
| Due to related parties                                                     |             | -                                                     | -                                                     |
| Derivative liability                                                       |             | -                                                     | -                                                     |
| Unpaid Dividends                                                           |             | -                                                     | -                                                     |
| Interest accrued but not due on borrowings                                 |             | -                                                     | -                                                     |
|                                                                            |             | 17,48,125.52                                          | 13,36,436.70                                          |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Schedule (Other Non Current Financial Assets)</b>                            | <b>Note</b> | <b>GHPBPL - As at 31-Mar-2025 - V19</b> | <b>GHPBPL - As at 31-Mar-2024 - V19</b> |
|---------------------------------------------------------------------------------|-------------|-----------------------------------------|-----------------------------------------|
|                                                                                 |             | <b>Taka</b>                             | <b>Taka</b>                             |
| <b>Other Non-Current Financial Asset (OLFA)</b>                                 |             |                                         |                                         |
| <b>Secured, considered good;-SLLA</b>                                           |             |                                         |                                         |
| Security Deposits;-SLLA                                                         |             | -                                       | -                                       |
| Less: Allowance for bad & doubtful loans & advances (Security Deposit)-SLLA     |             | -                                       | -                                       |
| Security Deposits(net)-SLLA                                                     |             | -                                       | -                                       |
| Loans and advances to related parties (giving details thereof)-SLLA             |             | -                                       | -                                       |
| Less: Allowance for bad & doubtful loans & advances (RP)-SLLA                   |             | -                                       | -                                       |
| Loans and advances to related parties (net)-SLLA                                |             | -                                       | -                                       |
| Intercorporate Deposits-SLLA                                                    |             | -                                       | -                                       |
|                                                                                 |             | -                                       | -                                       |
| <b>Unsecured, considered good;-ULLA</b>                                         |             |                                         |                                         |
| Security Deposits;-ULLA                                                         |             | -                                       | -                                       |
| Less: Allowance for bad & doubtful loans & advances (Security Deposit)-ULLA     |             | -                                       | -                                       |
| Security Deposits(net)-ULLA                                                     |             | -                                       | -                                       |
| Loans and advances to related parties (giving details thereof)-ULLA             |             | -                                       | -                                       |
| Less: Allowance for bad & doubtful loans & advances (RP)-ULLA                   |             | -                                       | -                                       |
| Loans and advances to related parties (net)-ULLA                                |             | -                                       | -                                       |
| Intercorporate Deposits-ULLA                                                    |             | -                                       | -                                       |
|                                                                                 |             | -                                       | -                                       |
| <b>Doubtful.-DLLA</b>                                                           |             |                                         |                                         |
| Capital Advances-DLLA                                                           |             | -                                       | -                                       |
| Less: Allowance for bad & doubtful loans & advances (Capital Advance)-DLLA      |             | -                                       | -                                       |
| Capital Advances-(net)-DLLA                                                     |             | -                                       | -                                       |
| Security Deposits;-DLLA                                                         |             | -                                       | -                                       |
| Less: Allowance for bad and doubtful loans and advances (Security Deposit)-DLLA |             | -                                       | -                                       |
| Security Deposits(net)-DLLA                                                     |             | -                                       | -                                       |
| Loans and advances to related parties (giving details thereof)-DLLA             |             | -                                       | -                                       |
| Less: Allowance for bad and doubtful loans and advances (RP)-DLLA               |             | -                                       | -                                       |
| Loans and advances to related parties (net)-DLLA                                |             | -                                       | -                                       |
| Intercorporate Deposits-DLLA                                                    |             | -                                       | -                                       |
|                                                                                 |             | -                                       | -                                       |
| <b>Other NCFA (Specify)</b>                                                     |             |                                         |                                         |
| Balances with central excise authorities                                        |             | -                                       | -                                       |
| Loans to employees - Non Current                                                |             | -                                       | -                                       |
| Gratuity                                                                        |             | -                                       | -                                       |
| Interest accrued on loans/deposits                                              |             | -                                       | -                                       |
| WEOMA Trust (NCFA)                                                              |             | -                                       | -                                       |
| Other loans and advances (specify nature)                                       |             | -                                       | -                                       |
| Deposits with statutory/government authorities (NC)                             |             | -                                       | -                                       |
|                                                                                 |             | -                                       | -                                       |
|                                                                                 |             | -                                       | -                                       |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Schedule (Other Current Financial Assets)</b>                                     | <b>Note</b> | <b>GHPBPL - As at 31-Mar-<br/>2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-<br/>2024 - V19<br/>Taka</b> |
|--------------------------------------------------------------------------------------|-------------|-------------------------------------------------------|-------------------------------------------------------|
| <b>Current Loans and advances</b>                                                    |             |                                                       |                                                       |
| <b>Loans and advances to related parties-Current</b>                                 |             |                                                       |                                                       |
| Secured, considered good (Related Parties)-Current                                   |             | -                                                     | -                                                     |
| Unsecured, considered good(Related Parties)-Current                                  |             | -                                                     | -                                                     |
| Doubtful(Related Parties)-Current                                                    |             | -                                                     | -                                                     |
| Loans and advances to related parties (Gross)-Current                                |             | -                                                     | -                                                     |
| Less : Allowance for bad/doubtful Loans and advances<br>(Related Parties)            |             | -                                                     | -                                                     |
|                                                                                      |             | -                                                     | -                                                     |
| <b>Others (specify nature).-STLA</b>                                                 |             |                                                       |                                                       |
| Secured, considered good-Others-STLA                                                 |             | -                                                     | -                                                     |
| <b>Unsecured, considered good-Others-STLA</b>                                        |             |                                                       |                                                       |
| Advances To Employees - OUSTLA                                                       |             | -                                                     | -                                                     |
| Advances to Vendors and others - OUSTLA                                              |             | -                                                     | -                                                     |
| WEOMA Trust (CFA)                                                                    |             | -                                                     | -                                                     |
| Deposits with statutory/government authorities - OUSTLA                              |             | -                                                     | -                                                     |
| Electricity, Telephone & Rental Deposits - OUSTLA                                    |             | -                                                     | -                                                     |
| Other Deposits - OUSTLA                                                              |             | -                                                     | -                                                     |
| Others - OUSTLA                                                                      |             | -                                                     | -                                                     |
| Interest accrued and due on loans / deposits                                         |             | -                                                     | -                                                     |
| Insurance Receivable                                                                 |             | -                                                     | -                                                     |
| Doubtful-Others-STLA                                                                 |             | -                                                     | -                                                     |
| Short term Loans and advances to Others (Gross)-STLA                                 |             | -                                                     | -                                                     |
| Less : Allowance for bad and doubtful short term loans and<br>advances - Others-STLA |             | -                                                     | -                                                     |
| Forward/ derivative contracts receivables                                            |             | -                                                     | -                                                     |
|                                                                                      |             | -                                                     | -                                                     |
|                                                                                      |             | -                                                     | -                                                     |
|                                                                                      |             | -                                                     | -                                                     |

New Report for GHPBPL  
GHPBPL - As at 31-Mar-2025 - V19: Amounts are in Taka scaled to '0

| Statement of Changes in Equity                               | Securities Premium | General Reserve | Capital Redemption Reserve | Employee Stock Option Reserve | Capital Investment Subsidy Reserve | Retained earning    | Effective portion of Cashflow Hedges | Foreign Currency Translation Reserve | Total Attributable to Owners | Non Controlling Interest | Total               |
|--------------------------------------------------------------|--------------------|-----------------|----------------------------|-------------------------------|------------------------------------|---------------------|--------------------------------------|--------------------------------------|------------------------------|--------------------------|---------------------|
| Opening Balance                                              |                    |                 |                            |                               |                                    | (1,43,55,36,205.51) |                                      |                                      | (1,43,55,36,205.51)          |                          | (1,43,55,36,205.51) |
| Change in Opening Balance due to change in Accounting policy |                    |                 |                            |                               |                                    |                     |                                      |                                      |                              |                          |                     |
| Net Profit for the period                                    |                    |                 |                            |                               |                                    | (13,67,07,254.36)   |                                      |                                      | (13,67,07,254.36)            |                          | (13,67,07,254.36)   |
| Remeasurement of Defined benefit obligation                  |                    |                 |                            |                               |                                    |                     |                                      |                                      |                              |                          |                     |
| Exchange Difference for the period                           |                    |                 |                            |                               |                                    |                     |                                      |                                      |                              |                          |                     |
| Total Comprehensive Income                                   |                    |                 |                            |                               |                                    | (13,67,07,254.36)   |                                      |                                      | (13,67,07,254.36)            |                          | (13,67,07,254.36)   |
| Other Additions during the period                            |                    |                 |                            |                               |                                    |                     |                                      |                                      |                              |                          |                     |
| Dividend distribution                                        |                    |                 |                            |                               |                                    |                     |                                      |                                      |                              |                          |                     |
| Dividend distribution tax                                    |                    |                 |                            |                               |                                    |                     |                                      |                                      |                              |                          |                     |
| Transfer from / to other reserves                            |                    |                 |                            |                               |                                    |                     |                                      |                                      |                              |                          |                     |
| Balance at the end of the period                             |                    |                 |                            |                               |                                    | (1,57,22,43,459.87) |                                      |                                      | (1,57,22,43,459.87)          |                          | (1,57,22,43,459.87) |

GHPBPL - As at 31-Mar-2024 - V19: Amounts are in Taka scaled to '0

| Statement of Changes in Equity                               | Securities Premium | General Reserve | Capital Redemption Reserve | Employee Stock Option Reserve | Capital Investment Subsidy Reserve | Retained earning    | Effective portion of Cashflow Hedges | Foreign Currency Translation Reserve | Total Attributable to Owners | Non Controlling Interest | Total               |
|--------------------------------------------------------------|--------------------|-----------------|----------------------------|-------------------------------|------------------------------------|---------------------|--------------------------------------|--------------------------------------|------------------------------|--------------------------|---------------------|
| Opening Balance                                              |                    |                 |                            |                               |                                    | (1,23,46,10,601.14) |                                      |                                      | (1,23,46,10,601.14)          |                          | (1,23,46,10,601.14) |
| Change in Opening Balance due to change in Accounting policy |                    |                 |                            |                               |                                    |                     |                                      |                                      |                              |                          |                     |
| Net Profit for the period                                    |                    |                 |                            |                               |                                    | (20,09,25,604.37)   |                                      |                                      | (20,09,25,604.37)            |                          | (20,09,25,604.37)   |
| Remeasurement of Defined benefit obligation                  |                    |                 |                            |                               |                                    |                     |                                      |                                      |                              |                          |                     |
| Exchange Difference for the period                           |                    |                 |                            |                               |                                    |                     |                                      |                                      |                              |                          |                     |
| Total Comprehensive Income                                   |                    |                 |                            |                               |                                    | (20,09,25,604.37)   |                                      |                                      | (20,09,25,604.37)            |                          | (20,09,25,604.37)   |
| Other Additions during the period                            |                    |                 |                            |                               |                                    |                     |                                      |                                      |                              |                          |                     |
| Dividend distribution                                        |                    |                 |                            |                               |                                    |                     |                                      |                                      |                              |                          |                     |
| Dividend distribution tax                                    |                    |                 |                            |                               |                                    |                     |                                      |                                      |                              |                          |                     |
| Transfer from / to other reserves                            |                    |                 |                            |                               |                                    |                     |                                      |                                      |                              |                          |                     |
| Balance at the end of the period                             |                    |                 |                            |                               |                                    | (1,43,55,36,205.51) |                                      |                                      | (1,43,55,36,205.51)          |                          | (1,43,55,36,205.51) |

**New Report for GHPBPL (Amounts scaled to '0)**

| <b>Statement of Changes in Equity</b>                        | <b>Note</b> | <b>GHPBPL - As at 31-Mar-<br/>2025 - V19<br/>Taka</b> | <b>GHPBPL - As at 31-Mar-<br/>2024 - V19<br/>Taka</b> |
|--------------------------------------------------------------|-------------|-------------------------------------------------------|-------------------------------------------------------|
| <b>Securities Premium</b>                                    |             |                                                       |                                                       |
| Change in Opening Balance due to change in Accounting policy |             |                                                       |                                                       |
| Net Profit for the period                                    |             |                                                       |                                                       |
| Remeasurement of Defined benefit obligation                  |             |                                                       |                                                       |
| Exchange Difference for the period                           |             |                                                       |                                                       |
| Total Comprehensive Income                                   |             |                                                       |                                                       |
| Dividend distribution                                        |             |                                                       |                                                       |
| Dividend distribution tax                                    |             |                                                       |                                                       |
| <b>General Reserve</b>                                       |             |                                                       |                                                       |
| Change in Opening Balance due to change in Accounting policy |             |                                                       |                                                       |
| Net Profit for the period                                    |             |                                                       |                                                       |
| Remeasurement of Defined benefit obligation                  |             |                                                       |                                                       |
| Exchange Difference for the period                           |             |                                                       |                                                       |
| Total Comprehensive Income                                   |             |                                                       |                                                       |
| Dividend distribution                                        |             |                                                       |                                                       |
| Dividend distribution tax                                    |             |                                                       |                                                       |
| <b>Capital Redemption Reserve</b>                            |             |                                                       |                                                       |
| Change in Opening Balance due to change in Accounting policy |             |                                                       |                                                       |
| Net Profit for the period                                    |             |                                                       |                                                       |
| Remeasurement of Defined benefit obligation                  |             |                                                       |                                                       |
| Exchange Difference for the period                           |             |                                                       |                                                       |
| Total Comprehensive Income                                   |             |                                                       |                                                       |
| Dividend distribution                                        |             |                                                       |                                                       |
| Dividend distribution tax                                    |             |                                                       |                                                       |
| <b>Employee Stock Option Reserve</b>                         |             |                                                       |                                                       |
| Change in Opening Balance due to change in Accounting policy |             |                                                       |                                                       |
| Net Profit for the period                                    |             |                                                       |                                                       |
| Remeasurement of Defined benefit obligation                  |             |                                                       |                                                       |
| Exchange Difference for the period                           |             |                                                       |                                                       |
| Total Comprehensive Income                                   |             |                                                       |                                                       |
| Dividend distribution                                        |             |                                                       |                                                       |
| Dividend distribution tax                                    |             |                                                       |                                                       |
| <b>Capital Investment Subsidy Reserve</b>                    |             |                                                       |                                                       |
| Change in Opening Balance due to change in Accounting policy |             |                                                       |                                                       |
| Net Profit for the period                                    |             |                                                       |                                                       |
| Remeasurement of Defined benefit obligation                  |             |                                                       |                                                       |
| Exchange Difference for the period                           |             |                                                       |                                                       |
| Total Comprehensive Income                                   |             |                                                       |                                                       |
| Dividend distribution                                        |             |                                                       |                                                       |
| Dividend distribution tax                                    |             |                                                       |                                                       |
| Transfer from / to other reserves                            |             |                                                       |                                                       |
| <b>Retained earning</b>                                      |             |                                                       |                                                       |
| Opening Balance                                              |             | (1,43,55,36,205.51)                                   | (1,23,46,10,601.14)                                   |
| Net Profit for the period                                    |             | (13,67,07,254.36)                                     | (20,09,25,604.37)                                     |
| Exchange Difference for the period                           |             |                                                       |                                                       |
| Total Comprehensive Income                                   |             | (13,67,07,254.36)                                     | (20,09,25,604.37)                                     |
| Other Additions during the period                            |             |                                                       |                                                       |
| Balance at the end of the period                             |             | <b>(1,57,22,43,459.87)</b>                            | <b>(1,43,55,36,205.51)</b>                            |
| <b>Effective portion of Cashflow Hedges</b>                  |             |                                                       |                                                       |

|                                                              |                            |                            |
|--------------------------------------------------------------|----------------------------|----------------------------|
| Change in Opening Balance due to change in Accounting policy |                            |                            |
| Net Profit for the period                                    |                            |                            |
| Remeasurement of Defined benefit obligation                  |                            |                            |
| Exchange Difference for the period                           |                            |                            |
| Total Comprehensive Income                                   |                            |                            |
| Dividend distribution                                        |                            |                            |
| Dividend distribution tax                                    |                            |                            |
| Transfer from / to other reserves                            |                            |                            |
| Foreign Currency Translation Reserve                         |                            |                            |
| Change in Opening Balance due to change in Accounting policy |                            |                            |
| Net Profit for the period                                    |                            |                            |
| Remeasurement of Defined benefit obligation                  |                            |                            |
| Total Comprehensive Income                                   |                            |                            |
| Other Additions during the period                            |                            |                            |
| Dividend distribution                                        |                            |                            |
| Dividend distribution tax                                    |                            |                            |
| Transfer from / to other reserves                            |                            |                            |
| Total Attributable to Owners                                 |                            |                            |
| Opening Balance                                              | (1,43,55,36,205.51)        | (1,23,46,10,601.14)        |
| Net Profit for the period                                    | (13,67,07,254.36)          | (20,09,25,604.37)          |
| Total Comprehensive Income                                   | (13,67,07,254.36)          | (20,09,25,604.37)          |
| Balance at the end of the period                             | <u>(1,57,22,43,459.87)</u> | <u>(1,43,55,36,205.51)</u> |
| Non Controlling Interest                                     |                            |                            |
| Change in Opening Balance due to change in Accounting policy |                            |                            |
| Net Profit for the period                                    |                            |                            |
| Remeasurement of Defined benefit obligation                  |                            |                            |
| Exchange Difference for the period                           |                            |                            |
| Total Comprehensive Income                                   |                            |                            |
| Other Additions during the period                            |                            |                            |
| Dividend distribution                                        |                            |                            |
| Dividend distribution tax                                    |                            |                            |
| Transfer from / to other reserves                            |                            |                            |
| Total                                                        |                            |                            |
| Opening Balance                                              | (1,43,55,36,205.51)        | (1,23,46,10,601.14)        |
| Net Profit for the period                                    | (13,67,07,254.36)          | (20,09,25,604.37)          |
| Total Comprehensive Income                                   | (13,67,07,254.36)          | (20,09,25,604.37)          |
| Balance at the end of the period                             | <u>(1,57,22,43,459.87)</u> | <u>(1,43,55,36,205.51)</u> |