

**IAS Ref.**

**Bangladesh Power Development Board  
Balance Sheet  
As at 30 June 2009**

1p46(a)  
1p8(a)  
1p46(c)

1p38  
1p46(e),  
1p113

		30 June 2009	30 June 2008
	Note	Taka	Taka

**ASSETS**

**NON CURRENT ASSETS**

1p68(a)	Property, plant and equipment	3	166,344,163,125	170,856,846,054
1p69, 74	Capital work in progress	4	20,261,790,409	17,596,072,312
1p74	Investments	5	7,411,681,856	5,030,701,745
1p68(e)	Investments in associated company	6	12,514,945,528	12,514,945,528

**CURRENT ASSETS**

1p68(h)	Trade and other receivables	7	48,127,417,758	46,101,740,107
1p68(h)	other receivable	8	9,615,715,295	8,530,362,112
1p68(g)	Inventory	9	8,320,766,472	7,683,951,726
1p68(h)	Advance to contractors and suppliers	10	2,439,917,419	1,289,010,646
1p68(h)	Advance to employess	11	1,312,820,663	1,296,369,278
1p68(h)	Deposit and prepayment expenses	12	109,233,194	267,746,745
1p68(i)	Cash and cash equivalents	13	22,214,937,336	18,817,113,082
			92,140,808,137	83,986,293,696
	<b>Total assets</b>		<b>298,673,389,054</b>	<b>289,984,859,335</b>

**EQUITY**

1p76(a)	Share Capital			
1p76(a) (I)	Authorised Capital		100,000,000,000	100,000,000,000
1p68(p),75(e)	Paid up Share capital	14	92,964,804,898	90,807,635,117
1p68(p),75(e)	Capital reserve	15	123,237,923,306	123,064,938,791
1p68(p),75(e)	Retained earnings	16	(100,780,954,251)	(94,382,378,810)
	<b>Total equity and reserve</b>		<b>115,421,773,952</b>	<b>119,490,195,098</b>

**CURRENT LIABILITIES**

1p68(j)	Trade and other payables	17	10,009,294,207	10,580,685,367
1p68(l)	Other liabilities	18	6,312,724,317	7,353,425,635
	Clearing accounts	19	3,566,765,265	4,366,772,451
			19,888,783,789	22,300,883,453

**Current portion of long term liabilities**

1p62	Current portion of long term liabilities-current year	20	4,785,942,022	4,369,996,548
1p68(l)	Debt Service liabilities	21	85,491,580,849	78,317,918,239
			90,277,522,871	82,687,914,787

**LONG TERM LIABILITIES**

1p68(l)	Loans and other borrowings	22		
	Government loan-price subsidy		22,400,931,594	12,133,631,594
1p68(l)	Government loan-project		30,039,260,673	29,907,639,618
1p68(l)	Foreign loan		20,645,116,174	23,464,594,785
			73,085,308,441	65,505,865,997
	<b>Total liabilities</b>		<b>183,251,615,101</b>	<b>170,494,664,237</b>

**Total equity and liabilities**

**298,673,389,054**      **289,984,859,335**

The annexed note 1 to 30 form an integral part of these fiancial statements

Director Accounts BPDB

Controller (Accounts & Finance)

Hoda Vasi Chowdhury & Co  
Chartered Accountants

Khan Wahab Shafique Rahman & Co  
Chartered Accountants

