

4 Property, plant and equipment

See accounting policy in Note 43C

Amount in BDT

Reconciliation of carrying amount

	Land	Power plant	Motor vehicles	Building and construction	Furniture and fixtures	Office equipment	Office renovation	Total
<b>Cost</b>								
Balance at 1 July 2022	35,674,749	6,879,525,917	29,489,267	10,215,381	1,636,707	12,318,901	2,177,158	6,971,038,080
Additions	-	85,118,256	-	-	-	483,584	-	85,601,840
Adjustments/disposal	-	-	(1,376,629)	-	-	-	-	(1,376,629)
Balance at 30 June 2023	35,674,749	6,964,644,173	28,112,638	10,215,381	1,636,707	12,802,485	2,177,158	7,055,263,290
Balance at 1 July 2023	35,674,749	6,964,644,173	28,112,638	10,215,381	1,636,707	12,802,485	2,177,158	7,055,263,290
Additions	-	-	-	-	-	-	-	-
Adjustments/disposal	-	-	-	-	-	-	-	-
Balance at 31 March 2024	35,674,749	6,964,644,173	28,112,638	10,215,381	1,636,707	12,802,485	2,177,158	7,055,263,290
<b>Accumulated depreciation</b>								
Balance at 1 July 2022	-	2,365,675,473	29,267,259	10,097,348	1,636,654	11,181,988	2,177,143	2,420,035,865
Depreciation for the period	-	225,205,187	74,000	78,678	-	630,436	-	225,988,302
Adjustment for disposal	-	-	(1,376,629)	-	-	-	-	(1,376,629)
Balance at 30 June 2023	-	2,590,880,660	27,964,630	10,176,026	1,636,654	11,812,424	2,177,143	2,644,647,537
Balance at 1 July 2023	-	2,590,880,660	27,964,630	10,176,026	1,636,654	11,812,424	2,177,143	2,644,647,537
Depreciation for the period	-	160,008,453	55,500	39,333	-	343,323	-	160,446,609
Adjustment for disposal	-	-	-	-	-	-	-	-
Balance at 31 March 2024	-	2,750,889,113	28,020,130	10,215,359	1,636,654	12,155,747	2,177,143	2,805,094,146
<b>Carrying amounts</b>								
At 30 June 2023	35,674,749	4,373,763,513	148,008	39,355	53	990,061	15	4,410,615,753
At 31 March 2024	35,674,749	4,213,755,060	92,508	22	53	646,738	15	4,250,169,144

Mode of disposal of PPE worth BDT1,376,629.00

As the asset was not in usable condition, the management of KPCL resolved its disposal issue by passing resolution in the Board. Once decided, KPCL put on advertisement in the online platform (Bikroy.com) for prospective customer and finally sold it off through negotiation.

4.1 Allocation of depreciation

	Note	31 March 2024 BDT	31 March 2023 BDT
Cost of sales	24	160,008,453	170,229,936
General and administrative expenses	26	438,156	532,928
		<b>160,446,609</b>	<b>170,762,864</b>