

38.2 Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

Exposure to liquidity risk

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and include estimated interest payments and exclude the impact of netting agreements.

31 March 2024

Amount in BDT	Carrying amount	Total	2 months or less	2-12 months	Contractual cash flows		
					1-2 years	2-5 years	More than 5 years
Loans and borrowings	-	-	797,901,800	(797,901,800)	-	-	-
Trade and other payables	220,409,062	220,409,062	94,377,288	126,031,774	-	-	-
Unclaimed and undistributed dividend	385,606,874	385,606,874	385,606,874	-	-	-	-
Provision for income tax	15,000,000	15,000,000	-	-	-	-	-
Employee benefits	11,787,132	11,787,132	-	-	-	11,722,104	-
Asset retirement obligation (ARO)	45,475,574	45,475,574	-	-	-	45,475,574	-
	678,278,642	678,278,642	1,277,885,962	(671,870,026)	-	57,197,678	-

30 June 2023

Amount in BDT	Carrying amount	Total	2 months or less	2-12 months	Contractual cash flows		
					1-2 years	2-5 years	More than 5 years
Loans and borrowings	2,396,592,238	2,396,592,238	1,420,314,602	976,277,636	-	-	-
Trade and other payables	240,015,623	240,015,623	94,377,288	145,638,335	-	-	-
Unclaimed and undistributed dividend	35,901,381	35,901,381	35,901,381	-	-	-	-
Provision for income tax	15,000,000	15,000,000	-	15,000,000	-	-	-
Employee benefits	11,787,132	14,931,122	-	-	14,931,122	-	-
Asset retirement obligation (ARO)	45,475,574	45,475,580	-	-	45,475,580	-	-
	2,744,771,948	2,747,915,944	1,550,593,271	1,136,915,971	60,406,702	-	-