

**EASTERN LUBRICANTS BLENDERS PLC**  
**STATEMENT OF FINANCIAL POSITION**

As at 30 September, 2024  
( PROVISIONAL & UN-AUDITED )

Taka in '000

**ASSETS & PROPERTIES**

**NON CURRENT ASSETS & PROPERTIES**

Property, Plant & Equipment  
Investment - Depreciation Fund (FDR)  
Held-for-Trading Financial Assets- Note-5.00

**CURRENT ASSETS & PROPERTIES**

Inventories  
Accounts Receivables  
Advances & Pre-payments  
Cash and Cash Equivalents

**TOTAL ASSETS & PROPERTIES**

**SHAREHOLDERS' EQUITY & LIABILITIES**

**SHAREHOLDERS' EQUITY**

Share Capital  
Retained Earnings  
Depreciation Fund Reserve ( Accumulated Surplus)  
General Reserve

**NON CURRENT LIABILITIES**

Deferred Tax Liability

**CURRENT LIABILITIES**

Advance against sales  
Creditors & Accruals  
Revolving Fund  
Unclaimed Dividend  
Provision for Income Tax  
Workers' Profit Participation & Welfare Fund

**TOTAL SHAREHOLDERS' EQUITY & LIABILITIES**

	30 Sept-2024	30 June-2024
<b>NON CURRENT ASSETS &amp; PROPERTIES</b>	<b>33,239</b>	<b>33,942</b>
Property, Plant & Equipment	26,052	26,932
Investment - Depreciation Fund (FDR)	6,108	5,931
Held-for-Trading Financial Assets- Note-5.00	1,079	1,079
<b>CURRENT ASSETS &amp; PROPERTIES</b>	<b>625,100</b>	<b>629,972</b>
Inventories	60,423	63,583
Accounts Receivables	9,846	33,332
Advances & Pre-payments	33,482	33,181
Cash and Cash Equivalents	521,349	499,875
<b>TOTAL ASSETS &amp; PROPERTIES</b>	<b>658,338</b>	<b>663,914</b>
<b>SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>		
<b>SHAREHOLDERS' EQUITY</b>	<b>284,280</b>	<b>275,427</b>
Share Capital	14,433	14,433
Retained Earnings	266,825	258,103
Depreciation Fund Reserve ( Accumulated Surplus)	2,355	2,224
General Reserve	667	667
<b>NON CURRENT LIABILITIES</b>		
Deferred Tax Liability	1,145	781
<b>CURRENT LIABILITIES</b>	<b>372,912</b>	<b>387,706</b>
Advance against sales	1,212	1,212
Creditors & Accruals	344,416	362,121
Revolving Fund	12,107	12,107
Unclaimed Dividend	756	756
Provision for Income Tax	11,515	9,211
Workers' Profit Participation & Welfare Fund	2,905	2,299
<b>TOTAL SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>	<b>658,338</b>	<b>663,914</b>

**NET ASSETS VALUE PER SHARE - Note -12**

197.01

190.87

  
CFO

  
Company Secretary

  
MD & CEO

  
Director

  
Director

Chattogram, 06 November 2024

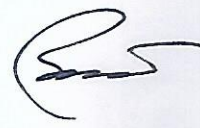
**EASTERN LUBRICANTS BLENDERS PLC**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**  
**( PROVISIONAL & UN-AUDITED )**

	Note	Taka in '000	
		July'24-Sept.'24	July'23-Sept.'23
Revenue	2.00	32,574	140,063
Direct Expenses	3.00	(26,380)	(139,959)
<b>Gross (Loss)/Profit</b>		<b>6,194</b>	<b>104</b>
Administrative & General Expenses		(5,535)	(4,535)
<b>Operating Profit/(Loss)</b>		<b>659</b>	<b>(4,431)</b>
Non Operating Income	4.00	11,467	8,408
Unrealized Gain/ (Loss) on Market value of Financial		-	-
<b>Profit before Contribution to WPP &amp; WF and Taxation</b>		<b>12,127</b>	<b>3,976</b>
Contribution to Workers' Profit Participation Fund		(606)	(199)
<b>Profit before taxation</b>		<b>11,521</b>	<b>3,778</b>
Provision for Income tax			
Current		(2,304)	(756)
Deferred	6.00	(364)	(176)
		<b>(2,669)</b>	<b>(932)</b>
<b>Profit After Taxation</b>		<b>8,853</b>	<b>2,847</b>
<b>Surplus from Investment transfer to Depreciation Fund Reserve</b>	13.00	<b>131</b>	<b>41</b>
		8,722	2,805
Other Comprehensive Income		-	-
<b>Total Comprehensive Income</b>		<b>8,722</b>	<b>2,805</b>
<b>Earning Per Share ( EPS in Taka ) - Basic</b>	9.00	<b>6.13</b>	<b>2.17</b>
<b>Earning Per Share ( EPS in Taka ) - Restated</b>			<b>1.97</b>

  
CFO

  
Company Secretary

  
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Director

  
Director

Chattogram, 06 November 2024

**EASTERN LUBRICANTS BLENDERS PLC**  
**Statement of Changes In Equity**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**  
**( PROVISIONAL & UN-AUDITED )**

**Taka in '000**

Particulars	Share Capital	Retained Earning	Depreciation Fund Reserve	General Reserve	Total
<b>Balance as on 01 July 2023</b>	13,121	231,814	1,880	667	247,482
Net Profit after tax for the year 2023-20243 (1Q)	-	2,805		-	2,805
Surplus From Investment	-		41	-	41
<b>Balance as at 30 September 2023</b>	<b>13,121</b>	<b>234,620</b>	<b>1,921</b>	<b>667</b>	<b>250,329</b>

<b>Balance as on 01 July 2023</b>	13,121	231,814	1,880	667	247,482
Net Profit after tax for the year 2023-2024	-	35,475		-	35,475
Surplus From Investment			344		344
Cash Dividend for the 2022-2023	1,312	(1,312)		-	-
Stock Dividend for the 2022-2023	-	(7,873)			(7,873)
<b>Balance as at 30 June 2024</b>	<b>14,433</b>	<b>258,103</b>	<b>2,224</b>	<b>667</b>	<b>275,427</b>

<b>Balance as on 01 July 2024</b>	14,433	258,103	2,224	667	275,427
Net Profit after tax for the year 2024-2025 (1Q)	-	8,722		-	8,722
Surplus From Investment	-		131	-	131
<b>Balance as at 30 September 2024</b>	<b>14,433</b>	<b>266,825</b>	<b>2,355</b>	<b>667</b>	<b>284,280</b>

  
CFO

  
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Director

  
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**Chattogram, 06 November 2024**

NB: "The details of the Published quarterly financial statements can be available in the web-site of the Company. The address of the Web-site is "www.elbl.portal.gov.bd"

**EASTERN LUBRICANTS BLENDERS PLC**  
**STATEMENT OF CASH FLOW**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2024**  
**( PROVISIONAL & UN-AUDITED )**

	<b>Taka in '000</b>	
	<b>July'24-Sept.'24</b>	<b>July'23-Sept.'23</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Cash ( Paid )/ Received from Customers & others	70,688	148,356
Net Cash Received from Suppliers & others	(44,331)	(167,386)
Income Tax paid	(4,883)	(1,675)
<b>Cash Inflow / (Outflow) from Operating Activities -Note-11.00</b>	<b>21,474</b>	<b>(20,705)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Capital Expenditures	-	-
Short Term Investments in Fixed Deposits	-	-
<b>Cash Inflow / (Outflow) from Investing Activities</b>	<b>-</b>	<b>-</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Unpaid dividend transfer to CMSF	-	-
Dividend paid	-	-
<b>Cash Inflow / (Outflow) from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents</b>	<b>21,474</b>	<b>(20,705)</b>
Cash and Cash Equivalents at the beginning of the period	499,875	503,614
Cash and Cash Equivalents at the end of the period	<b>521,349</b>	<b>482,909</b>
<b>Net Operating Cash Flow per share (note-10.00)</b>	<b>14.88</b>	<b>(15.78)</b>

  
CFO

  
Company Secretary

  
MD & CEO

  
Director

  
Director

Chattogram, 06 November 2024