

EASTERN LUBRICANTS BLENDERS PLC.
STATEMENT OF FINANCIAL POSITION
As at 30 September, 2025
(PROVISIONAL & UN-AUDITED)

Taka in '000

	30 Sept-2025	30 June-2025
ASSETS & PROPERTIES		
NON CURRENT ASSETS & PROPERTIES	32,251	32,791
Property, Plant & Equipment	23,408	24,188
Investment - Depreciation Fund (FDR)	7,928	7,688
Held-for-Trading Financial Assets- Note-5.00	915	915
CURRENT ASSETS & PROPERTIES	646,693	794,518
Inventories	193,005	275,787
Accounts Receivables	24,093	54,136
Advances & Pre-payments	86,257	86,257
Cash and Cash Equivalents	343,338	378,338
TOTAL ASSETS & PROPERTIES	678,943	827,309
SHAREHOLDERS' EQUITY & LIABILITIES		
SHAREHOLDERS' EQUITY	357,353	332,454
Share Capital	15,876	15,876
Retained Earnings	337,699	313,005
Depreciation Fund Reserve (Accumulated Surplus)	3,111	2,906
General Reserve	667	667
NON CURRENT LIABILITIES		
Deferred Tax Liability	1,129	903
CURRENT LIABILITIES	320,462	493,953
Advance against sales	33,099	71,865
Creditors & Accruals	243,710	386,370
Revolving Fund	12,107	12,107
Unclaimed Dividend	756	756
Provision for Income Tax	24,558	18,277
Workers' Profit Participation & Welfare Fund	6,231	4,578
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES	678,943	827,309
NET ASSETS VALUE PER SHARE - Note -12	225.03	209.35


CFO


Company Secretary


MD & CEO


Director


Director

Chattogram, 20 November 2025

EASTERN LUBRICANTS BLENDERS PLC.
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025
(PROVISIONAL & UN-AUDITED)

	Note	Taka in '000	
		July'25-Sept.'25	July'24-Sept.'24
Revenue	2.00	247,894	32,574
Direct Expenses	3.00	(219,789)	(26,380)
Gross (Loss)/Profit		28,105	6,194
Administrative & General Expenses		(5,736)	(5,535)
Operating Profit/(Loss)		22,369	659
Non Operating Income	4.00	10,689	11,467
Unrealized Gain/ (Loss) on Market value of Financial		-	-
Profit before Contribution to WPP & WF and Taxation		33,058	12,127
Contribution to Workers' Profit Participation Fund		(1,653)	(606)
Profit before taxation		31,406	11,521
Provision for Income tax			
Current		(6,281)	(2,304)
Deferred	6.00	(226)	(364)
		(6,507)	(2,669)
Profit After Taxation		24,899	8,853
Surplus from Investment transfer to Depreciation Fund Reserve	13.00	205	131
		24,694	8,722
Other Comprehensive Income		-	-
Total Comprehensive Income		24,694	8,722
Earning Per Share (EPS in Taka) - Basic	9.00	15.68	6.13
Earning Per Share (EPS in Taka) - Restated			5.57


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Chattogram, 20 November 2025

EASTERN LUBRICANTS BLENDERS PLC.
STATEMENT OF CASH FLOW
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025
(PROVISIONAL & UN-AUDITED)

	Taka in '000	
	July'25-Sept.'25	July'24-Sept.'24
CASH FLOW FROM OPERATING ACTIVITIES		
Net Cash (Paid)/ Received from Customers & others	410,174	70,688
Net Cash Received from Suppliers & others	(441,968)	(44,331)
Income Tax paid	(3,206)	(4,883)
Cash Inflow / (Outflow) from Operating Activities -Note-11.00	(35,000)	21,474
CASH FLOW FROM INVESTING ACTIVITIES		
Capital Expenditures	-	-
Short Term Investments in Fixed Deposits	-	-
Cash Inflow / (Outflow) from Investing Activities	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Unpaid dividend transfer to CMSF	-	-
Dividend paid	-	-
Cash Inflow / (Outflow) from Financing Activities	-	-
Net Increase/ (Decrease) in Cash & Cash Equivalents	(35,000)	21,474
Cash and Cash Equivalents at the beginning of the period	378,338	499,875
Cash and Cash Equivalents at the end of the period	343,338	521,349
Net Operating Cash Flow per share (note-10.00)	(22.04)	14.88


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Chattogram, 20 November 2025

EASTERN LUBRICANTS BLENDERS PLC.
Statement of Changes In Equity
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025
(PROVISIONAL & UN-AUDITED)

Taka in '000

Particulars	Share Capital	Retained Earning	Depreciation Fund Reserve	General Reserve	Total
Balance as on 01 July 2024	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
Balance as at 30 September 2024	14,433	266,825	2,355	667	284,280

Balance as on 01 July 2024	14,433	258,103	2,224	667	275,427
Net Profit after tax for the year 2024-2025	-	67,890		-	67,890
Surplus From Investment			682		682
Cash Dividend for the 2023-2024	1,443	(1,443)			-
Stock Dividend for the 2023-2024	-	(11,546)	-	-	(11,546)
Balance as at 30 June 2025	15,876	313,005	2,906	667	332,454

Balance as on 01 July 2025	15,876	313,005	2,906	667	332,454
Net Profit after tax for the year 2025-2026 (1Q)	-	24,694		-	24,694
Surplus From Investment	-		205	-	205
Balance as at 30 September 2025	15,876	337,699	3,111	667	357,353


CFO


Company Secretary


MD & CEO


Director


Director

Chattogram, 20 November 2025

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"