

EASTERN LUBRICANTS BLENDERS PLC.

Statement of Financial Position

As at 31 December, 2025

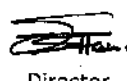
(PROVISIONAL & UN-AUDITED)

	Taka in '000	
	31-Dec-25	30-Jun-25
ASSETS & PROPERTIES		
NON CURRENT ASSETS & PROPERTIES	31,663	32,791
Property, Plant & Equipment	22,708	24,188
Investment-Depreciation Fund (FDR)	8,204	7,688
Finacial Assets (Note-5.00)	752	915
CURRENT ASSETS & PROPERTIES	766,829	794,518
Inventories	193,471	275,787
Accounts Receivables	15,114	54,136
Advances & Pre-payments	103,423	86,257
Cash and Cash Equivalents	454,821	378,338
TOTAL ASSETS & PROPERTIES	798,493	827,309
SHAREHOLDERS' EQUITY & LIABILITIES		
SHAREHOLDERS' EQUITY	363,470	332,454
Share Capital	15,876	15,876
Retained Earning	343,641	313,005
Depreciation Fund Reserve (Accumulated Surplus)	3,286	2,906
General Reserve	667	667
NON CURRENT LIABILITIES		
Deferred Tax Liability - (Note-6.00)	1,050	903
CURRENT LIABILITIES	433,972	493,953
Advance against sales	81,770	71,865
Creditors & Accruals	306,644	386,370
Revolving Fund	12,107	12,107
Unclaimed Dividend	756	756
Provision for Income Tax	26,068	18,277
Workers' Profit Participation & Welfare Fund	6,628	4,578
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES	798,493	827,309
NET ASSETS VALUE PER SHARE- Note-12.00	228.89	209.35


CFO


Company Secretary


CEO & MD


Director


Director

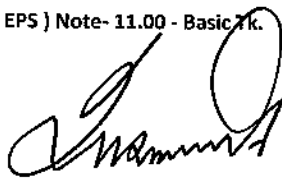
Chattogram
26 January 2026

EASTERN LUBRICANTS BLENDERS PLC.
STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE HALF YEAR ENDED 31 DECEMBER 2025
(PROVISIONAL & UN-AUDITED)

	Note	July-Dec 25	July-Dec 24	Oct-Dec25	Taka in '000 Oct-Dec24
Revenue	2.00	335,840	312,773	87,946	280,199
Direct Expense	3.00	(310,390)	(301,885)	(90,601)	(275,505)
Gross (Loss)/Profit		25,450	10,888	(2,655)	4,694
Administrative & General Expenses		(8,586)	(8,279)	(2,850)	(2,744)
Operating Profit/(Loss)		16,864	2,609	(5,505)	1,950
Non Operating Income	4.00	24,303	31,080	13,614	19,613
Unrealized Gain/ (Loss) on Market value of Financial Assets		(163)	-	(163)	-
Profit before Contribution to WPP & WF and Taxation		41,004	33,690	7,946	21,563
Contribution to Workers' Profit Participation Fund @ 5%		(2,050)	(1,684)	(397)	(1,078)
Profit before taxation		38,953	32,004	7,549	20,485
Provision for Income tax					
Current		(7,791)	(6,401)	(1,509)	(4,097)
Deffered	6.00	(147)	(219)	78	145
Profit after Taxation		31,016	25,385	6,117	16,532
Surplus from Investment transfer to Depreciation Fund Reserve		380	256	175	125
		30,636	25,129	5,942	16,407
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		30,636	25,129	5,942	16,407
Earning Per Share (EPS) Note- 11.00 - Basic Tk.		19.53	17.59	3.85	11.46


CPO

Chattogram
26 January 2026


Company Secretary


CEO & MD


Director


Director






EASTERN LUBRICANTS BLENDERS PLC.
Statement of Changes In Equity
FOR THE HALF YEAR ENDED 31 DECEMBER 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
Transfer to Depreciation Fund Reserve			256		256
Net Profit after tax for the year 2024-2025 (HY)	-	25,129		-	25,129
Balance as at 31 December 2024	14,433	283,232	2,480	667	300,812

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
Unclaimed Dividend transferred to General Rese	-	-		-	-
Surplus From Investment			682		682
Stock Dividend for the 2023-2024	1,443	(1,443)			-
Cash 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
Transfer to Depreciation Fund Reserve			380		380
Net Profit after tax for the year 2025-2026 (HY)	-	30,636		-	30,636
Balance as at 31 December 2025	15,876	343,641	3,286	667	363,470

 CFO
  Company Secretary
  CEO & MD
  Director
  Director

Chattogram
26 January 2026

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

EASTERN LUBRICANTS BLENDERS PLC.
STATEMENT OF CASH FLOW
FOR THE HALF YEAR ENDED 31 DECEMBER 2025
(PROVISIONAL & UN-AUDITED)

	Taka'000	
	July-Dec 25	July-Dec 24
CASH FLOW FROM OPERATING ACTIVITIES		
Net Cash (paid)/received from Customers & others	468,850	370,616
Net Cash paid to Suppliers & others	(388,348)	(246,713)
Income Tax paid	(4,536)	(5,980)
Cash Inflow / (Outflow) from Operating Activities-Note-9.00	75,967	117,923
CASH FLOW FROM INVESTING ACTIVITIES		
Capital Expenditure	-	-
Short Term Investments in Fixed Deposits	516	348
Cash Inflow / (Outflow) from Investing Activities	516	348
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	76,483	118,271
Cash and Cash Equivalents at the beginning of the period	378,338	499,875
Cash and Cash Equivalents at the end of the year period	454,821	618,146
Net Operating Cash Flow per share (Tk.) Note- 10.00	47.84	81.72


CFO


Company Secretary


CEO & MD


Director


Director

Chattogram
26 January 2026