

EASTERN LUBRICANTS BLENDERS PLC.

Statement of Financial Position

As at 31 March, 2026

(PROVISIONAL & UN-AUDITED)

Taka in '000

	<u>31-Mar-26</u>	<u>30-Jun-25</u>
ASSETS & PROPERTIES		
NON CURRENT ASSETS & PROPERTIES	31,595	32,791
Property, Plant & Equipment	22,188	24,188
Investment in FDR for Depreciation Fund	8,420	7,688
Investment in Quoted Shares at Fair Value	987	915
CURRENT ASSETS & PROPERTIES	764,366	794,518
Inventories	85,677	275,787
Accounts Receivables	174,504	54,136
Advances & Pre-payments	56,250	86,257
Cash and Bank Balances	447,935	378,338
TOTAL ASSETS & PROPERTIES	795,962	827,309
SHAREHOLDERS' EQUITY & LIABILITIES		
SHAREHOLDERS' EQUITY	387,952	332,454
Share Capital	23,814	15,876
Retained Earning	360,010	313,005
Depreciation Fund Reserve (Accumulated Surplus)	3,462	2,906
General Reserve	667	667
NON CURRENT LIABILITIES		
Deferred Income Tax	1,210	903
CURRENT LIABILITIES	406,800	493,953
Advance against sales	101,673	71,865
Creditors & Accruals	270,412	386,370
Revolving Fund	12,107	12,107
Unclaimed Dividend	975	756
Provision for Income Tax	17,127	18,277
Workers' Profit Participation Fund	4,507	4,578
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES	795,962	874,710
NET ASSETS VALUE PER SHARE (Tk.) Note-11.00	162.91	209.35
NET ASSETS VALUE PER SHARE (Tk.) Restated		139.60


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Company Secretary


CEO & MD


Director


Director

EASTERN LUBRICANTS BLENDERS PLC.
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE 3RD QUARTER ENDED 31 MARCH 2026
(PROVISIONAL & UN-AUDITED)

	Note	Taka in '000			
		July,25-Mar,26	July,24-Mar,25	Jan,26-Mar,26	Jan,25-Mar,25
Revenue	2.00	552,317	518,661	216,478	205,888
Direct Expense	3.00	(497,688)	(495,382)	(187,298)	(193,496)
Gross Profit / (Loss)		54,629	23,279	29,178	12,392
Administrative & General Expenses		(9,947)	(9,637)	(1,361)	(1,358)
Operating Profit / (Loss)		44,683	13,642	27,818	11,034
Non Operating Income	4.00	45,385	40,602	21,082	9,522
Unrealised Gain/(Loss) on Market Value of Financial Assets		72	(98)	235	(98)
Profit before Contribution to WPP & WF and Taxation		90,140	54,146	49,135	20,458
Contribution to WPP & WF @ 5%		(4,507)	(2,707)	(2,456)	(1,023)
Profit before taxation		85,634	51,440	46,679	19,435
Provision for Income tax					
Current		(17,127)	(10,288)	(9,335)	(3,887)
Deferred	6.00	(307)	10	(160)	229
		(17,434)	(10,278)	(9,495)	(3,658)
Profit after taxation		68,200	41,162	37,184	15,777
Surplus from Investment transfer to Depreciation Fund Reserve (Note-12.00)		556	397	176	141
		67,643	40,765	37,008	15,636
Other Comprehensive Income					
Total Comprehensive Income		67,643	40,765	37,008	15,636
Earnings per share (EPS - basic) Taka	10.00	28.64	25.93	15.61	9.94
Earnings per share (EPS restated)			Tk. 17.28		Tk. 6.62


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EASTERN LUBRICANTS BLENDERS PLC.
Statement of Changes In Equity
FOR THE 3RD QUARTER ENDED 31 MARCH 2026
(PROVISIONAL & UN-AUDITED)

Taka in '000

Particulars	Share Capital	Retained Earning	Depreciation Fund Reserve	General Reserve	Total
Balance as on 01 July 2024	13,121	231,814	1,880	667	247,482
Dividend paid for the year 2023-2024	1,312	(9,184)			(7,872)
Transfer to Depreciation Fund Reserve			239		239
Net Profit after tax for the year 2024-2025 (3Q)	-	11,866		-	11,866
Balance as at 31 March 2025	14,433	234,496	2,119	667	251,715
Balance as on 01 July 2024	14,433	258,103	2,224	667	275,427
Net Profit after tax for the year 2024-2025 (3Q)	-	67,890		-	67,890
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
Dividend paid for the year 2024-2025	7,938	(20,639)			(12,701)
Transfer to Depreciation Fund Reserve			556		556
Net Profit after tax for the year 2025-2026 (3Q)	-	67,643		-	67,643
Balance as at 31 March 2026	23,814	360,010	3,462	667	387,953


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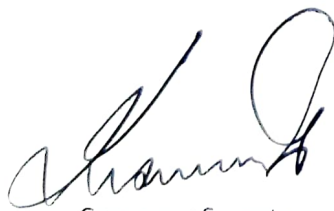
Chattogram
30 April 2026

EASTERN LUBRICANTS BLENDERS PLC.
STATEMENT OF CASH FLOW
FOR THE 3RD QUARTER ENDED 31 MARCH 2026
(PROVISIONAL & UN-AUDITED)

	Note	Taka in '000	
		July,25-Mar,26	July,24-Mar,25
CASH FLOW FROM OPERATING ACTIVITIES			
Net Cash (paid)/received from Customers & others		697,451	509,862
Net Cash paid to Suppliers & others		(608,122)	(417,383)
Income Tax paid		(6,518)	(9,233)
Cash Inflow / (Outflow) from Operating Activities Note 9.02		82,811	83,246
CASH FLOW FROM INVESTING ACTIVITIES			
Capital Expenditure		-	-
Investment on FDR		(732)	(1,569)
Cash Inflow / (Outflow) from Investing Activities		(732)	(1,569)
CASH FLOW FROM FINANCING ACTIVITIES			
Dividend paid		(12,482)	(12,775)
Cash Inflow / (Outflow) from Financing Activities		(12,482)	(12,775)
Net Increase/ (Decrease) in Cash & Cash Equivalents		69,597	68,902
Cash and Cash Equivalents at the beginning of the year		378,338	499,875
Cash and Cash Equivalents at the end of the year		<u>447,935</u>	<u>568,777</u>
Net Operating Cash Flow per share (Tk.)	9.00	<u>34.77</u>	<u>57.68</u>



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Chattogram

30 April 2026

NB: "The details of the Published quarterly financial statements is 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.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2026
 (PROVISIONAL & UN-AUDITED)

1.00 Applicable Accounting Standards

The following IASs and IFRSs are applicable for preparation and reporting of the financial statements for the third Quarter under review:

- IAS - 1 Presentation of Financial Statements
- IAS - 2 Inventories
- IAS - 7 Statement of Cash Flows
- IAS - 8 Accounting Policies, Changes in Accounting Estimates and Errors
- IAS - 10 Events after the reporting period
- IAS - 12 Income Taxes
- IAS - 16 Property, Plant and Equipment
- IAS - 19 Employee Benefits
- IAS - 24 Related Party Disclosures
- IAS - 33 Earnings Per Share
- IAS - 34 Interim Financial Reporting
- IAS - 36 Impairment of Assets
- IAS - 37 Provisions, Contingent Liabilities and Contingent Assets
- IFRS - 7 Financial Instruments: Disclosures
- IFRS - 9 Financial Instruments
- IFRS - 13 Fair Value Measurement
- IFRS - 15 Revenue from Contracts with customers

	Taka in '000	
	July 25-Mar 26	July 24-Mar 25
2.00 REVENUE		
Blending Charges Recovery (819 M.Ton ; 903 M.Ton)	5,980	6,568
Return/Sale of Battery (2 Nos ; 167 Nos)	22	1,236
Sale of Bitumen (4137 M.Ton ; 4556 M.Ton)	293,185	314,337
Sale of Base Oil (1324 M. Ton ; 1028)	253,130	196,520
	552,317	518,661
3.00 DIRECT EXPENSES		
Blending Expenses	17,819	13,237
Cost of Battery Sold	22	1,236
Cost of Bitumen Sold	292,233	313,289
Cost of Base Oil Sold	187,614	167,620
	497,688	495,382
4.00 NON OPERATING INCOME		
Interest on Bank Deposit	45,081	40,449
Storage Charges Recovered	138	145
Others (Commission From RkPL)	166	8
	45,385	40,602


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Chattogram, 30 April 2026

5.00 AVAILABLE - FOR- SALE FINANCIAL ASSETS

Investment in Share:

ICB Islamic Bank Limited (Formerly The Oriental Bank Limited)

Market Price Per Share in Taka

Taka in '000	
July 25-Mar 26	July 24-Mar 25
987	981
3.02	3.00

6.00 DEFERRED TAX LIABILITY

Opening Balance

Add: Provided / (adjusted) for the period

Closing balance

903	781
307	(10)
1,210	771

Computation of Deferred Tax (Asset)/Liabilities:

Details	Carrying Value as on 31.03.2026	Tax Base as on 31.03.2026	Temporary Difference	Status Taxable/ (Deductible)
	Taka	Taka	Taka	
Building (General)	4,878,668	3,028,421	1,850,247	Taxable
Building (Factory)	55,904	49	55,855	Taxable
General Plant	18,494,565	13,481,054	5,013,511	Taxable
Underground cables	87	1	86	Taxable
Storage Tanks	36,240	709	35,531	Taxable
Electric Machinery	210	68	142	Taxable
Pipeline and Boilers	37,154	1,128	36,026	Taxable
Office Equipment	560,206	386,961	173,245	Taxable
Furniture & Fixture	124,412	97,890	26,522	Taxable
Truck and Browsers	120	54	66	Taxable
Total	24,187,566	16,996,336	7,191,230	

Applicable Tax Rate

20.00%

Deferred Tax Liability as at 31 Mar 2026

1,438,246

Available-for-sale Financial Assets - Tax rate 10%

(228,176)

1,210,070

Deferred Tax Liability as at 30 June 2025

903,000

Increase/(Decrease) in Deferred Tax Liability

307,070

Taka in '000

7.00 REMUNERATION OF MANAGEMENT PERSONNEL

Salary and Bonus

House Rent

Provident Fund

July 25-Mar 26	July 24-Mar 25
1,574	1,607
944	964
157	160
2,675	2,731


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Chattogram, 30 April 2026

8.00 RELATED PARTY TRANSECTIONS

During the period the company carried out a number of Transactions with related parties in the normal course of the business. Name of those related parties and nature of those Transactions have been set out in accordance with the provision of "IAS-24: Related party Disclosures":

Name of the Party	Relation	Nature of Transactions	Outstanding as on 31 March 2026
Bangladesh Petroleum Corporation	Parent Company	Business	76,77,000 Dr.
Bangladesh Petroleum Corporation	Parent Company	Business	17,12,87,000 Cr.
Meghna Petroleum Limited	Sister Concern	Business	3,33,72,000 Dr.
Jamuna Oil Company Limited	Sister Concern	Business	1,26,56,000 Dr.
Padma Oil Company Limited	Sister Concern	Business	11,64,62,000 Dr.

Taka in '000

	July 25-Mar 26	July 24-Mar 25
Tk.	34.77	57.68

9.00 Net Operating Cash Flow per share (Tk.)

Operating cash inflow has been decreased due to increase of accounts receivable Besides, in exchange of buying products from the Supplier is paid.

9.01 Operating cash flow per share

The composition of Operating Cash Inflow/(Outflow) per share is given below :

- Operating Cash Inflow/(Outflow) during the year
- Number of Ordinary shares at the end of year

Operating Cash Inflow / (Outflow) per share

	82,811	83,246
	2,381	1,588
Tk.	34.77	57.68

9.02 Reconciliation of Net Income With Cash Flows from operations

Taka in '000

	July 25-Mar 26	July 24-Mar 25
Profit before income tax	85,634	51,440
Depreciation charged	2,000	3,000
Unrealized Gain/ (Loss) on Market value of Financial Assets	72	(98)
(Increase)/Decrease in Inventory	190,110	(40,098)
(Increase)/Decrease in Account Receivables excluding FDR & SND interes	(136,850)	(11,770)
Increase/(Decrease) in Advance Against Sales	29,808	(1,431)
(Increase)/Decrease in Advances, Deposits and Pre-payments	30,007	7,760
Increase/(Decrease) in Creditors and Accruals	(115,958)	81,739
Increase/(Decrease) in Provision of WPPF and WF	4,507	1,936
Income Tax paid	(6,518)	(9,233)
Cash Generated from Operations	82,811	83,246
Tk.	28.64	25.93
		17.28

10.00 Earning per share (EPS)-Basic

Earning per share (EPS)-restated

EPS increases by Tk.11.36 due to incresed sale of Base oil and non-operating income (Note-02) as compared to last year's corresponding period.

10.01 Earning Per Share - basic

The composition of Earning per share is given below :

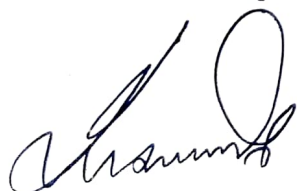
- Earning attributable to the ordinary shareholders
- Number of Ordinary shares at the end of year

Earning Per Share - basic

Earning Per Share - restated

	68,200	41,162
	2,381	1,588
Tk.	28.64	25.93
		17.28


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Company Secretary


CEO & MD


Director


Director

	Taka in '000	
	July 25-Mar 26	July 24-Mar 25
11.00 Net Asset Value Per Share		
Net Asset Value	387,952	305,042
Number of ordinary shares at the period end	2,381	1,588
Net Asset Value per share (Tk.)	<u>162.91</u>	<u>192.14</u>
12.00 Surplus From Investment		
Excess of Income Over Expenditure	732	522
Less: Beneficiaries Profit Partipation Fund	37	26
	<u>695</u>	<u>496</u>
Less : Provision for Taxation @ 20%	139	99
	<u>556</u>	<u>397</u>
13.00 Unclaimed Dividend		
Dividend payable (2022-23 to 2024-25)	<u>975</u>	<u>970</u>

15.00 General

Figures have been rounded off to the nearest thousand Taka. Previous half years' figures were re-arranged where necessary to conform to current third quarter's presentation.


CEO


Company Secretary


CEO & MD


Director


Director

Chattogram, 30 April 2026