



যমুনা অয়েল কোম্পানী লিমিটেড

(বাংলাদেশ পেট্রোলিয়াম কর্পোরেশন এর একটি অঙ্গ প্রতিষ্ঠান)

যমুনা ভবন, অগ্রাবাদ বাণিজ্যিক এলাকা,
চট্টগ্রাম-৪১০০।

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STATEMENT OF FINANCIAL POSITION

(Un-Audited)

AS AT 30 SEPTEMBER, 2025

	Note(s)	Amount in Taka	
		Sep. 30, 2025	June. 30, 2025
ASSETS			
NON CURRENT ASSETS			
Property, Plant & Equipments	2	877,242,340	912,738,786
Capital Work-in-Progress	3	1,282,167,589	1,870,456,000
Investment in Associate	4	216,422,668	212,397,173
Long Term Investment	5	14,863,233,497	14,709,791,470
		17,239,066,094	17,705,383,429
CURRENT ASSETS			
Short Term Investment	6	18,856,347,587	21,371,350,667
Inventories	7	19,479,971,556	13,813,717,596
Accounts Receivable	8	3,376,075,015	3,015,232,880
Other Receivable	8.1	1,744,894,834	1,017,238,299
Advances, Deposits & Pre-payments	9	14,716,234,585	14,423,438,890
Cash and Cash Equivalents	10	44,608,752,840	43,052,244,224
		102,782,276,417	96,693,222,556
TOTAL ASSETS		120,021,342,511	114,398,605,985
EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY			
Share Capital	11	1,104,246,000	1,104,246,000
Capital Reserve	12	152,833,103	152,833,103
General Reserve	13	12,500,000,000	12,500,000,000
Fair Value Gain on Investment		4,917,137,009	4,707,622,549
Retained Earnings		13,271,850,053	11,795,146,323
TOTAL EQUITY		31,946,066,165	30,259,847,975
NON CURRENT LIABILITIES			
Provision for Gratuity	14	955,573,320	918,976,080
Deferred Tax Liability	15	880,634,308	849,586,032
		1,836,207,628	1,768,562,112
CURRENT LIABILITIES			
Creditors & Accruals	16	83,019,402,224	79,901,940,104
Liability for Other Finance	17	1,072,465,307	761,318,270
Income Tax Payable	18	2,139,690,074	1,699,195,054
Unclaimed Dividend	19	7,511,113	7,742,470
		86,239,068,718	82,370,195,898
TOTAL LIABILITIES		88,075,276,346	84,138,758,010
TOTAL EQUITY AND LIABILITIES		120,021,342,511	114,398,605,985
Net Assets Value (NAV) Per Share	21	289.30	274.03

DGM (Finance)

Company Secretary

Managing Director

Director

Director



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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited) FOR THE 1ST QUARTER ENDED 30 SEPTEMBER, 2025

	Note(s)	Amount in Taka	
		Jul-Sep. 2025	Jul-Sep. 2024
Net Earnings on Petroleum Products	24	430,579,958	464,485,318
Other Operating Income	25	37,231,782	41,041,244
Total Income		467,811,740	505,526,562
Expenses			
Administrative, Selling and Distribution Expenses	26	(286,628,959)	(294,836,977)
Depreciation		(35,995,725)	(35,843,920)
		(322,624,684)	(330,680,897)
Operating Profit / (Loss)		145,187,056	174,845,665
Financial Expenses	27	(138,857,002)	(85,835,229)
Other Income	28	2,001,299,831	1,599,067,328
Net Profit		2,007,629,885	1,688,077,764
Contribution to Workers' Profits Participation and Welfare Funds @ 5% of Net Profit		(100,381,494)	(84,403,888)
Share of profit of associates (Net of tax)	4.3	4,025,495	3,566,778
Profit before Income Tax		1,911,273,886	1,607,240,654
Income Tax (Expense) / Benefits:			
Current	18.1	(440,495,020)	(482,996,844)
Deferred	15	5,924,864	116,645,659
		(434,570,156)	(366,351,185)
Profit after Income Tax		1,476,703,730	1,240,889,469
Other Comprehensive Income for the period			
Unrealized Gains / (Loss) on Available-for-Sale of Financial Assets		246,487,600	1,257,086,760
Deferred Tax on Un-Realized Gain/Loss		(36,973,140)	(363,497,743)
Total Comprehensive Income for the period		1,686,218,190	2,134,478,486
Earning Per Shares (EPS)	20	13.37	11.24

DGM (Finance)

Company Secretary

Managing Director

Director

Director



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STATEMENT OF CHANGES IN EQUITY (Un-Audited)

FOR THE 1ST QUARTER ENDED 30 SEPTEMBER, 2025

Particulars	Share Capital (Taka)	Capital Reserve (Taka)	General Reserve (Taka)	Fair Value Gain on Investment	Un-appropriate Profit (Taka)	Total (Taka)
Balance as on 01 July 2025	1,104,246,000	152,833,103	12,500,000,000	4,707,622,549	11,795,146,323	30,259,847,975
Net Profit for the period	-	-	-	-	1,476,703,730	1,476,703,730
Fair Value Gain/(Loss) for the period	-	-	-	246,487,600	-	246,487,600
Deferred Tax on Un-Realized Gain	-	-	-	(36,973,140)	-	(36,973,140)
Balance as on 30 Sept. 2025	1,104,246,000	152,833,103	12,500,000,000	4,917,137,009	13,271,850,053	31,946,066,165
Balance as on 01 July 2024	1,104,246,000	152,833,103	12,500,000,000	4,517,992,273	6,969,594,130	25,244,665,506
Net Profit for the period	-	-	-	-	1,240,889,469	1,240,889,469
Fair Value Gain/(Loss) for the period	-	-	-	1,257,086,760	-	1,257,086,760
Deferred Tax on Un-Realized Gain	-	-	-	(363,497,743)	-	(363,497,743)
Balance as on 30 Sept. 2024	1,104,246,000	152,833,103	12,500,000,000	5,411,581,290	8,210,483,599	27,379,143,992

DGM (Finance)

Company Secretary

Managing Director

Director

Director



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STATEMENT OF CASH FLOWS (Un-Audited) FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

	Note(s)	Amount in Taka	
		Sept. 30, 2025	Sept. 30, 2024
CASH FLOW FROM OPERATING ACTIVITIES			
Collection from Sales & Other Income	23.1	46,338,857,875	48,026,439,341
Payment for Cost and Other Expenses	23.2	(49,837,348,390)	(41,404,027,861)
Bank Charges	27	(3,167,653)	(3,732,525)
Income Tax Paid	18.1	(418,163,629)	(481,674,614)
Cash Inflow / (Outflow) from Operating Activities (A)	23	(3,919,821,797)	6,137,004,341
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of Property, Plant & Equipment	2	(499,279)	(851,750)
Capital Work-In-Progress	3	588,288,411	(165,452,011)
(Investment)/Encashment of Govt. Bond/Bill & FDR	5.2,3 & 6	2,608,048,653	6,770,000,000
Interest on Bank Deposits/Govt. Bond/Bill & FDR	8.2,28	1,969,576,948	2,106,889,179
Dividend Receipt		-	-
Proceed from Sale of Property, Plant & Equipment		-	-
Cash Inflow / (Outflow) from Investing Activities (B)		5,165,414,733	8,710,585,418
CASH FLOW FROM FINANCING ACTIVITIES			
Dividend Paid	19	(231,357)	(74,464)
Creditor for Other Finance	17	311,147,037	47,458,090
Cash Inflow / (Outflow) from Financing Activities (C)		310,915,680	47,383,626
Net Increase/ (Decrease) in Cash & Cash Equivalents for the Period (A+B+C)		1,556,508,616	14,894,973,385
Cash and Cash Equivalents at the beginning of the period		43,052,244,224	35,771,845,285
Cash and Cash Equivalents at the end of the period		44,608,752,840	50,666,818,670
Net Operating Cash Flow Per Share	22	(35.50)	55.58

DGM (Finance)

Company Secretary

Managing Director

Director

Director

JAMUNA OIL COMPANY LIMITED

Notes to the Interim Financial Statements For the 1st Quarter Ended September 30, 2025

1.00 Basis of Preparation of the Interim Financial Statements

These Financial Statements are the unaudited interim financial statement (here after 'the Interim Financial Statements') of Jamuna Oil Company Limited, incorporated in Bangladesh under Companies Act for the First Quarter Ended on September 30, 2025 (here after' the interim period'). These Financial Statements are prepared in accordance with the International Accounting Standard (IAS-34) 'Interim Financial Reporting' and should read in conjunction with the Annual Financial Statements as of June 30, 2025 as they provide an update of previously reported information.

The accounting policies and presentation used are consistent with those used in the Annual Financial Statements. The preparation of the financial statements requires management to make estimates and assumptions that the reported amounts of revenue, expenses, assets and liabilities at the date of the Interim Financial Statements. If in the future such estimates and assumptions, which are based on management's best judgment at the date of the interim Financial Statements, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.



	Amount In Taka	
	30.09.2025	30.06.2025
2 PROPERTY, PLANT & EQUIPMENT		
Balance b/f	2,761,621,356	2,517,480,845
Addition	499,279	244,296,711
	2,762,120,635	2,761,777,556
Delation	-	(156,200)
	2,762,120,635	2,761,621,356
Less : Depreciation		
Balance b/f	1,848,882,570	1,705,607,547
Depreciation Charged	35,995,725	143,412,972
	1,884,878,295	1,849,020,519
Adjustment	-	(137,949)
	1,884,878,295	1,848,882,570
Written Down Value	877,242,340	912,738,786
3 CAPITAL WORK-IN-PROGRESS		
Balance b/f	1,870,456,000	1,376,008,314
Addition	119,507,119	724,379,886
	1,989,963,119	2,100,388,200
Less, Capitalized/Adjustment	(707,795,530)	(229,932,200)
	1,282,167,589	1,870,456,000
4 INVESTMENT IN ASSOCIATE		
Omera Fuels Limited - note 4.3	216,422,668	212,397,173
	216,422,668	212,397,173
4.1		
The Company holds 25% shares of Omera Fuels Limited.		
4.2		
JOCL has got allotment of 8,770,000 shares of Tk. 10 each of Omera Fuels Limited (OFL) in consideration of Tk. 87,500,000 value of its land and cash Tk. 200,000 by 30 June 2015. JOCL has got allotment of 5,000,000 Right Shares of Tk. 20 each (Tk. 10 per share premium included) of Omra Fuels Limited (OFL) by 30 June 2019.		
4.3 MOVEMENT OF INESTMENT IN ASSOCIATE		
Inatial Investment	87,700,000	87,700,000
Right Share (5,000,000 @ Tk.20 each Tk. 10 per share premium)	100,000,000	100,000,000
Addition during the year		
Share of profit / (loss) balance carried forward	24,697,173	8,595,193
Share of profit / (loss) of equity accounted Investee (associate) for the period	4,025,495	16,101,980
	28,722,668	24,697,173
	216,422,668	212,397,173
The company has accounted for its investment in Associate in Omera Fuels Limited using the equity accounting method.		
5 LONG TERM INVESTMENT		
Investment in Shares - note 5.1	5,872,567,070	5,626,079,470
Investment in Govt. Treasury & FDR - note 5.2 & 5.3	8,990,666,427	9,083,712,000
	14,863,233,497	14,709,791,470



Amount In Taka	
30.09.2025	30.06.2025
87,700,000	87,700,000
5,784,867,070	5,538,379,470
5,872,567,070	5,626,079,470

5.1 INVESTMENT IN SHARES

MJL Bangladesh Limited-Original Cost
Fair Value Gain on Investment (MJL Shares) note 5.1.2

5.1.1 The company holds 19.45% shares which represents 61,621,900 (Original 8,770,000) numbers of shares of Tk. 10 each of MJL Bangladesh PLC.

5.1.2 Fair Value gain on investment represents gain per share of Tk. 93.876804675 on 61,621,900 shares (As on 30 June 2025 gain share Tk. 89.876804675 on 61,621,900 shares).

5.1.3 The market value of each share of MJL Bangladesh PLC was Tk. 95.30 on 30 September 2025 in CSE PLC.

5.2 INVESTMENT IN GOVT. TREASURY

Principal - Govt. Treasury:

Govt. Treasury Bond 7,014,062,000 7,014,062,000

5.3 INVESTMENT IN FIXED DEPOSITS

Principal - Bank & Financial Institution:

Agrani Bank PLC	-	160,750,000
AB Bank PLC	100,000,000	100,000,000
First Security Islami Bank PLC	1,167,654,427	1,099,950,000
Global Islami Bank PLC	500,000,000	500,000,000
Union Bank PLC	208,950,000	208,950,000
	8,990,666,427	9,083,712,000

6 SHORT TERM INVESTMENT

Govt. Treasury Bill: 6,617,336,000 10,407,864,000

FDR:

Dhaka Bank PLC	40,000,000	40,000,000
Shimanto Bank PLC	140,000,000	140,000,000
Commercial Bank of Cylon		40,000,000
Bank Asia PLC	40,000,000	40,000,000
Modhumoti Bank PLC	40,000,000	40,000,000
Agrani Bank PLC	300,000,000	300,000,000
Rupali Bank PLC		500,000,000
Janata Bank PLC	1,800,000,000	400,000,000
BASIC Bank PLC	40,000,000	40,000,000
Investment Corporation of Bangladesh (ICB)	100,000,000	100,000,000
First Security Islami Bank PLC	2,255,701,587	2,161,146,667
The Premier Bank PLC	40,000,000	-
Global Islami Bank PLC	3,985,000,000	3,820,000,000
Union Bank PLC	2,764,370,000	2,685,970,000
Social Islami Bank PLC	183,940,000	186,370,000
One Bank PLC	40,000,000	-
NRB Bank PLC	40,000,000	40,000,000



	Amount In Taka	
	30.09.2025	30.06.2025
Mercantile Bank PLC	140,000,000	140,000,000
United Commercial Bank PLC	100,000,000	100,000,000
National Bank PLC	50,000,000	50,000,000
NCC Bank PLC	100,000,000	100,000,000
EXIM Bank PLC	40,000,000	40,000,000
	18,856,347,587	21,371,350,667
6.1 This represents investment in FDR up to the period 01 (one) year.		
7 INVENTORIES		
Inventories in Trade note - 7.1	19,373,029,583	13,708,671,205
Stores & Spares note - 7.2	106,941,973	105,046,391
	19,479,971,556	13,813,717,596
7.1 Inventories in Trade		
Major Products - note 7.1.1	18,851,528,525	13,233,053,617
Minor Products - note 7.1.2	521,501,058	475,617,588
	19,373,029,583	13,708,671,205
7.1.1 Major Products		
HOBC	728,779,072	514,888,533
MS	878,527,870	599,622,735
SKO	479,075,684	602,580,157
HSD	15,349,558,917	9,958,596,897
FO	1,175,720,838	1,332,282,397
LSFO	46,409,306	43,072,478
JBO	193,456,838	182,010,420
	18,851,528,525	13,233,053,617
7.1.2 Minor Products		
L.P.Gas	4,126,421	3,478,761
Lubricants (MJL Products)	435,866,526	400,569,196
Lubricants-Blended	29,894,061	27,958,280
Grease (MJL Products)	29,449,163	23,141,289
Bitumen	3,773,947	2,382,316
	503,110,118	457,529,842
Raw Materials - Lubricants	18,390,940	18,087,746
	521,501,058	475,617,588
7.2 Stores & Spares		
Non Returnable Empty Packages	6,876,305	6,765,204
L.P.G.Store Materials	52,980,500	52,940,496
Chittagong Terminal Stores	41,384,264	39,980,183
Depot Stores	5,253,672	4,913,276
Pesticide Materials	447,232	447,232
	106,941,973	105,046,391



		Amount In Taka	
		30.09.2025	30.06.2025
8	ACCOUNTS RECEIVABLE		
	POL Products	3,344,833,789	2,995,953,540
	LPG	31,088,735	19,126,849
	Bitumen	5,936,817	5,936,817
		3,381,859,341	3,021,017,206
	Provision for Doubtful Debts	(5,784,326)	(5,784,326)
		3,376,075,015	3,015,232,880
8.1	OTHER RECEIVABLE		
	Construction of Mongla Oil Installation-BPC	707,795,530	-
	Other Receivable - Accrued Interest	1,037,099,304	1,017,238,299
		1,744,894,834	1,017,238,299
9	ADVANCES, DEPOSITS & PRE-PAYMENTS		
	Advances	14,286,540,947	14,015,957,908
	Deposits	388,543,291	369,470,789
	Pre-Payments	41,150,347	38,010,193
		14,716,234,585	14,423,438,890
10	CASH AND CASH EQUIVALENTS		
	Cash at Bank - note 10.1	44,607,540,447	43,051,489,183
	Cash in Hand	1,212,393	755,041
		44,608,752,840	43,052,244,224
10.1	CASH AT BANK		
	Short Notice Deposit	40,420,551,567	38,460,500,303
	Current Deposit	988,880	988,880
		40,421,540,447	38,461,489,183
	Fixed Deposit Receipt	4,186,000,000	4,590,000,000
		44,607,540,447	43,051,489,183
11	SHARE CAPITAL		
	Authorised Capital :		
	Number		
	300,000,000 Ordinary shares of Tk 10 each	3,000,000,000	3,000,000,000
	Issued, Subscribed and Paid-up Capital:		
	5,000,000 Ordinary shares of Tk 10 each fully paid for consideration otherwise than in cash.	50,000,000	50,000,000
	105,424,600 Ordinary shares of Tk 10 each issued as bonus - note 11.1	1,054,246,000	1,054,246,000
	110,424,600 Ordinary shares of Tk 10 each	1,104,246,000	1,104,246,000



Amount In Taka	
30.09.2025	30.06.2025

B. As on 30 June 2025

Property, Plant & Equipments (Except Land)	20.00%	879,308,022	908,121,863	(28,813,841)	(5,762,768)
Provision for Gratuity	20.00%	(918,976,080)	-	(918,976,080)	(183,795,216)
Accrued Interest	20.00%	1,017,238,299	-	1,017,238,299	203,447,660
Investment in Associate	20.00%	212,397,173	187,700,000	24,697,173	4,939,435
		1,189,967,414	1,095,821,863	94,145,551	18,829,111
Investment in Quated Share	15.00%	5,626,079,470	87,700,000	5,538,379,470	830,756,921
		6,816,046,884	1,183,521,863	5,632,525,021	849,586,032

16 Creditors & Accruals

For Trading Supplies & Services - note 16.1				76,815,483,700	77,416,723,027
For Expenses - note 16.2				6,203,918,524	2,485,217,077
				83,019,402,224	79,901,940,104

16.1 Creditors for Trading Supplies & Services

Payable to BPC				73,183,002,851	73,893,638,079
Payable to Others				3,632,480,849	3,523,084,948
				76,815,483,700	77,416,723,027

16.2 Creditors for Expenses

Payable to BPC				5,075,749,621	1,474,812,018
Payable to Officers & Staffs against salary				77,205,364	75,102,527
Tanker Charges Payable				168,685,236	163,586,632
Workers' Profit Participation & Welfare Fund - note-16.2.1				525,977,179	425,595,685
Railway Freight Payable				32,411,645	31,121,707
Payable to Others				323,889,479	314,998,508
				6,203,918,524	2,485,217,077

16.2.1 Workers' Profit Participation & Welfare Fund

Opening Balance				425,595,685	290,555,845
Provision made for the period				100,381,494	425,595,685
Payment made for the period				-	(290,555,845)
				525,977,179	425,595,685

17 Liability for Other Finance

Payable to Dealers & Distributors (Security Deposit)				191,741,595	191,741,595
Payable to LPG Distributors (Security Deposit)				14,807,790	14,807,790
Payable to Supplier & Contractors (Security Deposit)				80,820,785	80,820,785
BPC's Fuel Sector Development Fund				785,095,137	473,948,100
				1,072,465,307	761,318,270

18 Income Tax Payable

Opening Balance				1,699,195,054	1,115,883,450
Provision Made - note - 18.1				440,495,020	1,618,254,161
				2,139,690,074	2,734,137,611
Adjustment Made				-	(1,034,942,557)
				2,139,690,074	1,699,195,054



18.1 Income Tax Provision Made During The Period:

Computation of Total Taxable Income & Income Tax Liability
Income Year 2025-2026 (1st Quarter)
Assessment Year 2026-2027 (1st Quarter)

Accounting Profit Before Income Tax
Less: Share of Profit/(Loss) of Associates (Net Off Tax)

Amount In Taka	
30.09.2025	30.09.2024
1,911,273,886	1,607,240,654
(4,025,495)	(3,566,778)
1,907,248,391	1,603,673,876

Less : Items for Separate Consideration

Dividend Income
Interest Income
Rent Income
Licence Fee, HBL & Car Loan Int and Others
Accounting Profit on Sale of Fixed Assets

-	-
(1,989,437,953)	(1,587,265,429)
(9,015,688)	(9,256,867)
(2,846,190)	(2,545,032)
-	-
(94,051,440)	4,606,548

Add : Inadmissible Expenses:

Accounting Depreciation
Provision for Gratuity
Contribution to WPP & WF

35,995,725	35,843,920
45,804,600	60,366,413
-	-
(12,251,115)	100,816,881

Less : Expenses Admissible But Not Shown:

Depreciation as per 3rd Schedule
Amortization
Payment of Gratuity

15,498,293	15,498,293
26,263	26,263
9,207,360	12,767,760
24,731,916	28,292,316

(a) Business Income
(b) Rent Income
(c) Financial Assets Income
(d) Other Sources Income
(e) Capital Gain Income on Asset Disposal

(36,983,032)	72,524,565
9,015,688	9,256,867
1,969,576,948	2,106,889,179
2,846,190	2,545,032
-	-
-	-

Add : Income Received from Non Business Head:

Fiscal Profit on Sale of Fixed Assets
Total Taxable Income

1,944,455,794	2,191,215,643
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Current Tax Charge During the Period:

i) Calculation of Tax Liability:

On Business Income 20.00%
On Rent Income 20.00%
On Other Sources Income 20.00%
On Capital Gain Income on Asset Disposal 15.00%
On Financial Assets Income 20.00%
Total Tax Expenses

44,207,254	59,258,626
1,803,138	1,851,373
569,238	509,006
-	-
393,915,390	421,377,839
440,495,020	482,996,844

ii) Minimum Tax U/S-163(5)

24,492,505	15,745,305
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Current Tax Liability (Higher one among i and ii)

440,495,020	482,996,844
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19 Unclaimed Dividend

Opening Balance
Dividend for the year

Amount In Taka	
30.09.2025	30.06.2025
7,742,470	7,592,648
-	1,656,369,000
7,742,470	1,663,961,648
(231,357)	(1,654,186,586)
-	(2,032,592)
7,511,113	7,742,470

Payment Warrants Cleared
Transfer to C.M.S.F.



20 EARNINGS PER SHARE (EPS)

	Amount In Taka	
	30.09.2025	30.09.2024
Earnings attributable to the Ordinary Shareholders	1,476,703,730	1,240,889,469
Weighted average number of ordinary shares during the period	110,424,600	110,424,600
Earning Per Share (EPS)	13.37	11.24

** Earning per share has been increased mainly due to increase in interest income during the current period comparing with previous year's same period.

21 NET ASSETS VALUE (NAV) PER SHARE

The computation of NAV Per Share is given below:

Total Assets	120,021,342,511	108,423,668,459
Less: Total Liabilities	88,075,276,346	81,044,524,467
	31,946,066,165	27,379,143,992
Number of ordinary shares outstanding during the period	110,424,600	110,424,600
Net Assets Value (NAV) Per Share	289.30	247.94

22 NET OPERATING CASH FLOW PER SHARE

Net Operating Cash Flow (from Statement of Cash Flows)	(3,919,821,797)	6,137,004,341
Weighted average number of ordinary shares during the period	110,424,600	110,424,600
Net Operating Cash Flow Per Share	(35.50)	55.58

** Net operating cash flow per share (NOCPS) decrease comparing 30.06.2025 due to increase of inventories, trade receivables and decrease of product marketing during the period.

23 RECONCILIATION OF NET PROFIT WITH CASH FLOW FROM OPERATING ACTIVITIES:

(Notification No BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June 2018)

Reference Note - 5 (b)

	Amount In Taka	
	30.09.2025	30.09.2024
Profit before Income Tax	1,907,248,391	1,603,673,876
Adjustment to reconcile net income to net cash:		
Depreciation (Note-02)	35,995,725	35,843,920
Interest on Bank Deposits (Note-28)	(1,052,704,243)	(1,016,497,989)
Interest on Govt. Treasury Bond/Bill & Fixed Deposits (Note-23.5)	(936,733,710)	(570,767,440)
Income Tax paid (Note-23.3)	(418,163,629)	(481,674,614)
	(464,357,466)	(429,422,247)
Changes in Working Capital:		
(Increase)/Decrease in Inventories (Note-23.12 & 23.13)	(5,666,253,960)	3,002,249,818
(Increase)/Decrease in Trade Receivable (Note-23.14)	(1,068,637,665)	(346,009,756)
(Increase)/Decrease in Advances, Deposits and Pre-payments (Note-23.7)	125,367,934	3,360,000,083
(Decrease)/Increase in Creditors & Accruals (Note-23.8)	3,117,462,120	502,587,790
	(3,492,061,571)	6,518,827,935
(Decrease)/Increase in Deferred Liabilities	36,597,240	47,598,653
	(3,455,464,331)	6,566,426,588
Net Cash Inflow / (Outflow) from Operating Activities	(3,919,821,797)	6,137,004,341



		Amount In Taka	
		30.09.2025	30.09.2024
23.1	COLLECTION FROM SALES & OTHER INCOME		
	Gross Value of Margin basis Products Supply	47,307,823,351	48,265,785,757
	Product Operational Gain/(Loss)	50,578,529	53,820,197
	(Increase)/Decrease in Accounts Receivables (Note-23.14)	(1,068,637,665)	(346,009,756)
	Receipts of Other Operating Income (Note-25)	37,231,782	41,041,244
	Receipts as Other Income (Note-23.9)	11,861,878	11,801,899
	Profit on Sale of Fixed Assets	-	-
		46,338,857,875	48,026,439,341
23.2	PAYMENT FOR COST & OTHER EXPENSES		
	Cost Value of Margin basis Product Supply	46,927,821,922	47,855,120,636
	Administrative Selling & Distribution exp (Note-26)	286,628,959	294,836,977
	(Increase)/Decrease in Provision for Gratuity (Note-14 & 23.15)	(36,597,240)	(47,598,653)
	Provision for Worker's Profit Participation Fund (Note-16.2.1)	100,381,494	84,403,888
	Financial Expenses for WPP&WP (Note-27)	96,546,090	57,124,075
	Financial Expenses for Products Supply (Note-27)	39,143,259	24,978,629
	Adjustments with current assets & liabilities:		
	Inventories in trade- Increase/ (decrease) (Note-23.12)	5,664,358,378	(3,000,774,209)
	Stores & spare- Increase/ (decrease) (Note-23.13)	1,895,582	(1,475,609)
	Advance Deposit& Prepayments- Increase/ (decrease) (Note-23.7)	(125,367,934)	(3,360,000,083)
	Creditors & Accruals- (Increase)/ Decrease (Note-23.8)	(3,117,462,120)	(502,587,790)
		49,837,348,390	41,404,027,861
23.3	Income Tax Paid (Note-18.1)		
	Income Tax Paid for the period	418,163,629	481,674,614
23.4	Investment in FDR (Note-5 & 6)		
	FDR-Long Term-Opening	9,083,712,000	6,290,000,000
	FDR-Short Term-Opening	21,371,350,667	18,600,000,000
		30,455,062,667	24,890,000,000
	FDR-Long Term-Closing	8,990,666,427	2,990,000,000
	FDR-Short Term-Closing	18,856,347,587	15,130,000,000
		27,847,014,014	18,120,000,000
	Investment (made)/encashed	2,608,048,653	6,770,000,000
23.5	Interest Receipts on Govt. Treasury Bond/Bill, FDR & SND (Note-8 & 28)		
	Accrued Interest-Opening	1,017,238,299	987,573,125
	Interest Income	1,989,437,953	1,587,265,429
		3,006,676,252	2,574,838,554
	Less: Accrued Interest-Closing	1,037,099,304	467,949,375
		1,969,576,948	2,106,889,179
23.6	Dividend Paid (Note-19)		
	Unclaimed Dividend-Opening	7,742,470	7,592,648
	Dividend Declared	-	-
		7,742,470	7,592,648
	Less: Unclaimed Dividend-Closing	7,511,113	7,518,184
		231,357	74,464
23.7	Advances, Deposits & Pre-Payments (Note-9)		
	Advances-Closing	14,286,540,947	11,768,276,014
	Less: Advance Income Tax Paid	(418,163,629)	(481,674,614)
	Deposits-Closing	388,543,291	81,891,035
	Pre-Payments-Closing	41,150,347	37,185,913
		14,298,070,956	11,405,678,348



	Amount In Taka	
	30.09.2025	30.09.2024
Advances-Opening	14,015,957,908	14,637,744,791
Deposits-Opening	369,470,789	89,875,501
Pre-Payments-Opening	38,010,193	38,058,139
	<u>14,423,438,890</u>	<u>14,765,678,431</u>
Advances, Deposits & Pre-Payments-Increase/(Decrease)	<u>(125,367,934)</u>	<u>(3,360,000,083)</u>
23.8 Creditors & Accruals (Note-16)		
Creditors & Accruals-Closing	83,019,402,224	77,348,955,014
Creditors & Accruals-Opening	79,901,940,104	76,846,367,224
Creditors & Accruals-Increase/(Decrease)	<u>3,117,462,120</u>	<u>502,587,790</u>
23.9 Receipts from Other Income (Note-28)		
License Fee	1,310,361	1,289,959
Rent Receipts	9,015,688	9,256,867
Others	149,639	112,500
Interest on House Building Loans	1,200,962	910,200
Interest on Car Loan	185,228	232,373
Profit on Sale of Fixed Assets	-	-
	<u>11,861,878</u>	<u>11,801,899</u>
23.10 Acquisition of Fixed Asset-PPE		
Addition During the Period (Note-2)	499,279	851,750
	<u>499,279</u>	<u>851,750</u>
23.11 Capital Work-in-Progress (Note-3)		
WIP-Closing Balance	1,282,167,589	1,541,460,325
WIP-Opening Balance	1,870,456,000	1,376,008,314
	<u>(588,288,411)</u>	<u>165,452,011</u>
23.12 Inventories in Trade (Note-7)		
Inventories in Trade-Closing Balance	19,373,029,583	15,976,943,032
Inventories in Trade-Opening Balance	13,708,671,205	18,977,717,241
Inventories in Trade-Increase/(Decrease)	<u>5,664,358,378</u>	<u>(3,000,774,209)</u>
23.13 Stores & Spares (Note-7)		
Stores & Spares-Closing Balance	106,941,973	103,944,877
Stores & Spares-Opening Balance	105,046,391	105,420,486
Stores & Spares-Increase/(Decrease)	<u>1,895,582</u>	<u>(1,475,609)</u>
	<u>5,666,253,960</u>	<u>(3,002,249,818)</u>
23.14 Accounts Receivables (Note-8)		
Receivables-Opening Balance	3,015,232,880	2,235,878,263
Receivables-Closing Balance	4,083,870,545	2,581,888,019
Accounts Receivables-(Increase)/Decrease	<u>(1,068,637,665)</u>	<u>(346,009,756)</u>
23.15 Gratuity Provision (Note-14)		
Gratuity Provision-Closing Balance	955,573,320	991,086,153
Gratuity Provision-Opening Balance	918,976,080	943,487,500
Gratuity Provision-Increase/(Decrease)	<u>36,597,240</u>	<u>47,598,653</u>
23.16 Other Finance (Note-17)		
Other Finance-Closing Balance	1,072,465,307	596,859,192
Other Finance-Opening Balance	761,318,270	549,401,102
Other Finance-Increase/(Decrease)	<u>311,147,037</u>	<u>47,458,090</u>



NET EARNINGS ON PETROLEUM PRODUCTS

Turnover - note 24.2

Less: Cost of goods sold - note 24.2

Add: Operational Gain - note 24.1

Jul-Sept. 2025 Taka	Jul-Sept. 2024 Taka
47,307,823,351	48,265,785,757
(46,927,821,922)	(47,855,120,636)
380,001,429	410,665,121
50,578,529	53,820,197
430,579,958	464,485,318

24.1 Gross earnings on Petroleum Product

	July 2025 to September 2025			July 2024 to September 2024		
	Gross Earnings	Operational Gain/(Loss)	Net earning	Gross Earnings	Operational Gain/(Loss)	Net earning
i. Major Products						
HOBC	35,001,900	(12,465,679)	22,536,221	28,984,020	(9,259,470)	19,724,550
MS	41,961,906	(18,082,082)	23,879,824	35,485,821	(17,858,680)	17,627,141
SKO	2,887,200	890,637	3,777,837	4,214,880	1,433,733	5,648,613
HSD	241,501,535	29,605,531	271,107,066	238,544,836	(14,439,722)	224,105,114
LSFO	-	-	-	-	-	-
FO	27,496,549	50,098,696	77,595,245	42,567,364	92,921,357	135,488,721
MTT	-	-	-	-	-	-
JBO	695,900	531,426	1,227,326	480,610	1,022,979	1,503,589
Sub Total	349,544,990	50,578,529	400,123,519	350,277,531	53,820,197	404,097,728
ii. Minor Products						
Bitumen	320,926	-	320,926	257,117	-	257,117
Lubricants & Grease	26,486,073	-	26,486,073	57,760,083	-	57,760,083
LPG	3,649,440	-	3,649,440	2,370,390	-	2,370,390
Sub Total	30,456,438	-	30,456,438	60,387,590	-	60,387,590
Grand Total	380,001,429	50,578,529	430,579,958	410,665,121	53,820,197	464,485,318

24.2 Turnover and Cost of Goods Sold

	July 2025 to September 2025			July 2024 to September 2024		
	Quantity MT	Turnover Tk	Cost of Goods Sold TK	Quantity MT	Turnover TK	Cost of Goods Sold TK
i. Major Products						
HOBC	28,429	4,517,578,560	(4,482,576,660)	23,541	3,943,685,692	(3,914,701,672)
MS	32,765	5,234,048,408	(5,192,086,502)	27,708	4,679,039,594	(4,643,553,773)
SKO	2,846	400,274,190	(397,386,990)	4,155	544,417,158	(540,202,278)
HSD	276,643	32,261,870,637	(32,020,369,102)	261,968	31,852,444,757	(31,613,899,921)
LSFO	-	-	-	-	-	-
FO	46,205	4,299,460,436	(4,271,963,887)	71,530	6,572,393,672	(6,529,826,308)
MTT	-	-	-	-	-	-
JBO	600	93,920,220	(93,224,320)	638	103,492,720	(103,012,110)
Sub Total	387,488	46,807,152,451	(46,457,607,461)	389,540	47,695,473,593	(47,345,196,062)
ii. Minor Products						
Bitumen	1,395	99,229,848	(98,908,922)	1,118	81,660,285	(81,403,168)
Lubricants & Grease	535	306,069,020	(279,582,947)	856	436,898,364	(379,138,281)
LPG	1,521	95,372,032	(91,722,592)	988	51,753,515	(49,383,125)
Sub Total	3,451	500,670,900	(470,214,462)	2,962	570,312,164	(509,924,574)
Grand Total	390,939	47,307,823,351	(46,927,821,922)	392,502	48,265,785,757	(47,855,120,636)



	Amount In Taka	
	30.09.2025	30.09.2024
25 Other Operating Income		
Product Handling Commission & Others	37,231,782	38,281,595
Service Charges	-	2,759,649
	37,231,782	41,041,244
26 Administrative, Selling & Distribution Expenses		
Storage, Selling & Administration	62,430,568	50,644,523
Payroll & Benefits	187,072,132	203,980,771
Contributory Provident Fund	3,660,711	3,943,218
Rent & Other Taxes	12,245,484	12,501,715
Travelling & Office Transport	6,482,184	5,853,433
Fuel & Electricity	7,571,688	7,161,409
Repair & Maintenance	3,527,372	6,436,567
Insurance Premium	2,733,570	3,147,591
Audit Fee (Statutory)	112,500	115,000
Directors Fee	324,000	84,000
Management Service Charge	468,750	968,750
	286,628,959	294,836,977
27 Financial Expenses		
Bangladesh Petroleum Corporation - note 27.1	39,143,259	24,978,629
Interest on Workers' Profit Participation & Welfare Fund	96,546,090	57,124,075
Bank Charges	3,167,653	3,732,525
	138,857,002	85,835,229

27.1 This represents provision made for financial expenses which is computed on sales quantity ranging from Tk. 0.08 to 0.10 per liter against major products.

28 Other Income		
Interest on Bank Deposits	1,052,704,243	1,016,497,989
Interest on Fixed Deposits	493,274,301	570,767,440
Interest on Govt. Treasury Bond	217,455,458	-
Interest on Govt. Treasury Bill	226,003,951	-
License Fee	1,310,361	1,289,959
Interest on House Building Loan	1,200,962	910,200
Interest on Car Loan	185,228	232,373
Rent Receipts	9,015,688	9,256,867
Others	149,639	112,500
	2,001,299,831	1,599,067,328

29 Related Party Transaction & Balance

Name of Party/Company	Relation	Transaction During the Period		Closing Balance	
		30 September 2025	30 June 2025	30 September 2025	30 June 2025
Bangladesh Petroleum Corporation	Mother Conc	106,149,539,580	452,339,586,858	(61,689,477,585)	(66,021,004,097)
Padma Oil Company Limited	BPC Uni	40,770,981	40,770,981	(72,640,573)	(72,640,573)
Meghna Petroleum Limited	BPC Uni	55,152,918	55,152,918	257,478,677	257,478,677
Eastern Refinery Limited	BPC Uni	237,119	237,119	2,966,392	2,966,392
MJL Bangladesh Limited	Investment/Su	233,592,781	3,408,660,198	285,925,678	52,239,447
Eastern Lubricants Blenders Limited	BPC Uni	2,292,315	9,076,172	1,694,037	(3,986,352)
Liquefied Petroleum Gas Limited	BPC Uni	159,103,191	433,709,944	(7,129,184)	103,249
Standard Asiatic Oil Company Limited	BPC Uni	667,971	109,445,551	2,365,349	2,079,076
Total		106,641,356,856	456,396,639,741	(61,218,817,209)	(65,782,764,181)

