



যমুনা অয়েল কোম্পানী লিমিটেড

(বাংলাদেশ পেট্রোলিয়াম কর্পোরেশন এর একটি অঙ্গ প্রতিষ্ঠান)

যমুনা ভবন, আগ্রাবাদ বাণিজ্যিক এলাকা,
চট্টগ্রাম-৪১০০।

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JAMUNA OIL COMPANY LIMITED STATEMENT OF FINANCIAL POSITION (Un-Audited) AS AT 31 DECEMBER, 2024

| | Note(s) | Amount in Taka | |
|-------------------------------------|---------|------------------------|------------------------|
| | | December 31, 2024. | June 30, 2024 |
| ASSETS | | | |
| NON CURRENT ASSETS | | | |
| Property, Plant & Equipments | 2 | 740,190,011 | 811,873,298 |
| Capital Work-in-Progress | 3 | 1,706,867,529 | 1,376,008,314 |
| Investment in Associate | 4 | 201,860,773 | 196,295,193 |
| Long Term Investment | 5 | 8,821,162,110 | 11,133,481,340 |
| | | 11,470,080,423 | 13,517,658,145 |
| CURRENT ASSETS | | | |
| Short Term Investment | 6 | 11,720,000,000 | 18,600,000,000 |
| Inventories | 7 | 15,348,001,472 | 19,083,137,727 |
| Accounts & Other Receivable | 8 | 2,968,687,094 | 3,223,451,388 |
| Advances, Deposits & Pre-payments | 9 | 15,862,747,685 | 14,765,678,431 |
| Cash and Cash Equivalents | 10 | 57,948,347,343 | 35,771,845,285 |
| | | 103,847,783,594 | 91,444,112,831 |
| TOTAL ASSETS | | 115,317,864,017 | 104,961,770,976 |
| 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 | 14 | 5,295,115,898 | 4,517,992,273 |
| Retained Earnings | 15 | 9,610,660,315 | 6,969,594,130 |
| TOTAL EQUITY | | 28,662,855,316 | 25,244,665,506 |
| NON CURRENT LIABILITIES | | | |
| Provision for Gratuity | 16 | 987,016,712 | 943,487,500 |
| Deferred Tax Liability | 17 | 534,823,435 | 254,373,546 |
| | | 1,521,840,147 | 1,197,861,046 |
| CURRENT LIABILITIES | | | |
| Creditors & Accruals | 18 | 82,038,850,843 | 76,846,367,224 |
| Creditors for Other Finance | 19 | 822,101,352 | 549,401,102 |
| Income Tax Payable | 20 | 2,265,578,355 | 1,115,883,450 |
| Unclaimed Dividend | 21 | 6,638,004 | 7,592,648 |
| | | 85,133,168,554 | 78,519,244,424 |
| TOTAL LIABILITIES | | 86,655,008,701 | 79,717,105,470 |
| TOTAL EQUITY AND LIABILITIES | | 115,317,864,017 | 104,961,770,976 |
| Net Assets Value Per Share | Taka 23 | 259.57 | 228.61 |

DGM (Accounts)

DGM (Finance)

Company Secretary

Managing Director

Director

Chairman

ঢাকা আবাসিক অফিস : বিটিএমসি ভবন (১১ তলা), ৭-৯, কাওরান বাজার, বাণিজ্যিক এলাকা, ঢাকা-১২১৫।

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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited) FOR THE HALF YEAR ENDED 31 DECEMBER, 2024

| Note (s) | Amount in Taka | | | | |
|---|---------------------------------|---------------------------------|------------------------------------|------------------------------------|----------------------|
| | July, 2024 to December, 2024 | July, 2023 to December, 2023 | October, 2024 to December, 2024 | October, 2023 to December, 2023 | |
| Net Earnings on Petroleum Products | 26 | 828,096,791 | 633,856,729 | 363,611,473 | 239,977,206 |
| Other Operating Income | 27 | 89,430,273 | 93,809,427 | 48,389,029 | 45,005,690 |
| Total Income | | 917,527,064 | 727,666,156 | 412,000,502 | 284,982,896 |
| Expenses | | | | | |
| Administrative, Selling and Distribution Exp. | 28 | (546,010,327) | (510,498,503) | (251,173,350) | (237,474,762) |
| Depreciation | 30 | (72,535,037) | (70,217,000) | (36,691,117) | (34,629,875) |
| | | (618,545,364) | (580,715,503) | (287,864,467) | (272,104,637) |
| Operating Profit / (Loss) | | 298,981,700 | 146,950,653 | 124,136,035 | 12,878,259 |
| Financial Expenses | 29 | (191,858,804) | (148,535,133) | (106,023,575) | (74,238,666) |
| Other Income | 31 | 3,803,496,319 | 2,713,312,095 | 2,204,428,991 | 1,661,370,299 |
| Net Profit / (Loss) | | 3,910,619,215 | 2,711,727,615 | 2,222,541,451 | 1,600,009,892 |
| Contribution to Workers' Profits Participation and Welfare Funds @ 5% of Net Profit | 18.2.1 | (195,530,961) | (135,586,381) | (111,127,073) | (80,000,495) |
| Share of profit of associates (Net off tax) | 4.3 | 5,565,580 | 2,470,225 | 1,998,802 | 1,112,617 |
| Profit before Income Tax | | 3,720,653,834 | 2,578,611,459 | 2,113,413,180 | 1,521,122,014 |
| Income Tax (Expenses) / Benefits: | | | | | |
| Current | 20.1 | (1,149,694,905) | (520,948,752) | (666,698,061) | (395,187,601) |
| Deferred | 17 | 70,107,256 | (19,675,930) | (46,538,403) | 73,654,966 |
| | | (1,079,587,649) | (540,624,682) | (713,236,464) | (321,532,635) |
| Profit after Income Tax | | 2,641,066,185 | 2,037,986,777 | 1,400,176,716 | 1,199,589,379 |
| Other Comprehensive Income for the period | | | | | |
| Unrealized Gains/(Loss) on Available-for-Sale of Financial Assets | | 1,127,680,770 | - | (129,405,990) | (24,648,760) |
| Deferred Tax on Un-Realized Gain/Loss | | (350,557,145) | - | 12,940,598 | 1,232,438 |
| Total Comprehensive Income for the period | | 3,418,189,810 | 2,037,986,777 | 1,283,711,324 | 1,176,173,057 |
| Earning Per Share (EPS) | 22 | 23.92 | 18.46 | 12.68 | 10.86 |

DGM (Accounts)

DGM (Finance)

Company Secretary

Managing Director

Director

Chairman

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STATEMENT OF CHANGES IN EQUITY (Un-Audited)

FOR THE HALF YEAR ENDED 31 DECEMBER, 2024

Amount in Taka

| Particulars | Share Capital | Capital Reserve | General Reserve | Fair Value Gain on Investment | Retained Earnings | Total (Taka) |
|----------------------------------|---------------|-----------------|-----------------|-------------------------------|-------------------|----------------|
| 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 | - | - | - | - | 2,641,066,185 | 2,641,066,185 |
| Transferred to General Reserve | - | - | - | - | - | - |
| Other Comprehensive Income | - | - | - | 1,127,680,770 | - | 1,127,680,770 |
| Deferred Tax on Un-Realized Gain | - | - | - | (350,557,145) | - | (350,557,145) |
| | - | - | - | 777,123,625 | 2,641,066,185 | 3,418,189,810 |
| Balance as on 31 Dec. 2024 | 1,104,246,000 | 152,833,103 | 12,500,000,000 | 5,295,115,898 | 9,610,660,315 | 28,662,855,316 |

| | | | | | |
|----------|----|----|----|----|----|
| Note (s) | 11 | 12 | 13 | 14 | 15 |
|----------|----|----|----|----|----|

| | | | | | | |
|----------------------------------|---------------|-------------|----------------|---------------|-----------------|----------------|
| Balance as on 01 July 2023 | 1,104,246,000 | 152,833,103 | 11,500,000,000 | 4,945,340,149 | 4,988,377,505 | 22,690,796,757 |
| Net Profit for the period | - | - | - | - | 2,037,986,777 | 2,037,986,777 |
| Transferred to General Reserve | - | - | 1,000,000,000 | - | (1,000,000,000) | - |
| Other Comprehensive Income | - | - | - | - | - | - |
| Deferred Tax on Un-Realized Gain | - | - | - | - | - | - |
| | - | - | 1,000,000,000 | - | 1,037,986,777 | 2,037,986,777 |
| Balance as on 31 Dec. 2023 | 1,104,246,000 | 152,833,103 | 12,500,000,000 | 4,945,340,149 | 6,026,364,282 | 24,728,783,534 |

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Company Secretary

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Chairman

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STATEMENT OF CASH FLOWS (Un-Audited) FOR THE HALF YEAR ENDED 31 DECEMBER 2024

| | Note (s) | Amount in Taka | |
|--|----------|--------------------|--------------------|
| | | December 31, 2024. | December 31, 2023. |
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Collection from Sales & Other Income | 25.1 | 101,697,706,131 | 106,748,619,238 |
| Payment for Cost and Other Expenses | 25.2 | (92,422,103,637) | (105,219,232,159) |
| Bank Charges Paid | 29 | (7,519,904) | (6,044,255) |
| Income Tax Paid | 25.3 | (1,082,656,298) | (595,218,832) |
| Cash Inflow / (Outflow) from Operating Activities | 25 | 8,185,426,292 | 928,123,992 |
| CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Acquisition of Property, Plant & Equipment | 25.10 | (851,750) | (38,398,282) |
| Capital Work-in-Progress | 25.11 | (330,859,215) | (41,330,621) |
| (Investment)/Encashment of Fixed Deposit Receipt | 25.4 | 10,320,000,000 | (870,000,000) |
| Interest on Fixed Deposits | 25.5 | 1,334,179,820 | 715,079,430 |
| Interest on SND | 31 | 2,396,861,305 | 1,486,084,322 |
| Dividend Receipt | | - | - |
| Cash Inflow / (Outflow) from Investing Activities | | 13,719,330,160 | 1,251,434,849 |
| CASH FLOW FROM FINANCING ACTIVITIES | | | |
| Dividend Paid | 25.6 | (954,644) | (25,659) |
| Dividend Trf. To ICB (CMSF) | 25.6 | - | - |
| Liability for Other Finance | 25.16 | 272,700,250 | 99,993,540 |
| Cash Inflow / (Outflow) from Financing Activities | | 271,745,606 | 99,967,881 |
| Net Increase/ (Decrease) in Cash & Cash Equivalents | | 22,176,502,058 | 2,279,526,722 |
| Cash and Cash Equivalents at the beginning of the period | 10 | 35,771,845,285 | 31,963,324,747 |
| Cash and Cash Equivalents at the end of the period | Taka | 57,948,347,343 | 34,242,851,469 |
| Operating Cash Flow Per Share | Taka 24 | 74.13 | 8.41 |

DGM (Accounts)

DGM (Finance)

Company Secretary

Managing Director

Director

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