



# যমুনা অয়েল কোম্পানী লিমিটেড

(বাংলাদেশ পেট্রোলিয়াম কর্পোরেশন এর একটি অঙ্গ প্রতিষ্ঠান)

যমুনা ভবন, আশাবাদ বাণিজ্যিক এলাকা,  
চট্টগ্রাম-৪১০০।

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## JAMUNA OIL COMPANY LIMITED

### STATEMENT OF FINANCIAL POSITION

(Un-Audited)

AS AT 31 DECEMBER, 2025

	Note(s)	Amount in Taka	
		December 31, 2025.	June 30, 2025
<b>ASSETS</b>			
<b>NON CURRENT ASSETS</b>			
Property, Plant & Equipments	2	841,250,595	912,738,786
Capital Work-in-Progress	3	1,348,828,698	1,870,456,000
Investment in Associate	4	224,188,202	212,397,173
Long Term Investment	5	13,481,279,490	14,709,791,470
		<b>15,895,546,985</b>	<b>17,705,383,429</b>
<b>CURRENT ASSETS</b>			
Short Term Investment	6	12,663,053,112	21,371,350,667
Inventories	7	16,955,306,476	13,813,717,596
Accounts Receivable	8.1	2,548,323,736	3,015,232,880
Other Receivable	8.2	1,212,282,355	1,017,238,299
Advances, Deposits & Pre-payments	9	23,865,329,348	14,423,438,890
Cash and Cash Equivalents	10	43,176,186,251	43,052,244,224
		<b>100,420,481,278</b>	<b>96,693,222,556</b>
<b>TOTAL ASSETS</b>		<b>116,316,028,263</b>	<b>114,398,605,985</b>
<b>EQUITY AND LIABILITIES</b>			
<b>SHAREHOLDERS' EQUITY</b>			
Share Capital	11	1,104,246,000	1,104,246,000
Capital Reserve	12	152,833,103	152,833,103
General Reserve	13	17,500,000,000	12,500,000,000
Fair Value Gain on Investment	14	4,487,632,366	4,707,622,549
Retained Earnings	15	8,963,253,698	11,795,146,323
<b>TOTAL EQUITY</b>		<b>32,207,965,167</b>	<b>30,259,847,975</b>
<b>NON CURRENT LIABILITIES</b>			
Provision for Gratuity	16	926,095,638	918,976,080
Deferred Tax Liability	17	638,276,026	849,586,032
		<b>1,564,371,664</b>	<b>1,768,562,112</b>
<b>CURRENT LIABILITIES</b>			
Creditors & Accruals	18	78,255,680,075	79,901,940,104
Creditors for Other Finance	19	1,714,529,579	761,318,270
Income Tax Payable	20	2,566,168,968	1,699,195,054
Unclaimed Dividend	21	7,312,810	7,742,470
		<b>82,543,691,432</b>	<b>82,370,195,898</b>
<b>TOTAL LIABILITIES</b>		<b>84,108,063,096</b>	<b>84,138,758,010</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>116,316,028,263</b>	<b>114,398,605,985</b>
Net Assets Value Per Share	Taka 23	<b>291.67</b>	<b>274.03</b>

DGM (Finance)

Company Secretary

Managing Director

Director

Director

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

ফোন : ০২-৮১৮৯৫৩১-৩২

০২-৮১৮৯৫৩৪-৩৬

ফ্যাক্স : ৮৮-০২-৮১৮৯৫৩৩

৮৮-০২-৮১৮৯৭৬৮

জ্বালানী নিরাপত্তা সর্বোচ্চ অগ্রাধিকার। জ্বালানী ব্যবহারে মিতব্যয়ী হোন।



# যমুনা অয়েল কোম্পানী লিমিটেড

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## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited) FOR THE HALF YEAR ENDED 31 DECEMBER, 2025

Note (s)	Amount in Taka				
	July, 2025 to December, 2025	July, 2024 to December, 2024	October, 2025 to December, 2025	October, 2024 to December, 2024	
Net Earnings on Petroleum Products	26	797,463,029	828,096,791	366,883,071	363,611,473
Other Operating Income	27	94,728,617	89,430,273	57,496,835	48,389,029
<b>Total Income</b>		<b>892,191,646</b>	<b>917,527,064</b>	<b>424,379,906</b>	<b>412,000,502</b>
<b>Expenses</b>					
Administrative, Selling and Distribution Exp.	28	(528,422,528)	(546,010,327)	(241,793,569)	(251,173,350)
Depreciation	30	(72,041,630)	(72,535,037)	(36,045,905)	(36,691,117)
		<b>(600,464,158)</b>	<b>(618,545,364)</b>	<b>(277,839,474)</b>	<b>(287,864,467)</b>
<b>Operating Profit / (Loss)</b>		<b>291,727,488</b>	<b>298,981,700</b>	<b>146,540,432</b>	<b>124,136,035</b>
Financial Expenses	29	(262,679,246)	(191,858,804)	(123,822,244)	(106,023,575)
Other Income	31	2,971,796,022	3,803,496,319	970,496,191	2,204,428,991
<b>Net Profit / (Loss)</b>		<b>3,000,844,264</b>	<b>3,910,619,215</b>	<b>993,214,379</b>	<b>2,222,541,451</b>
Contribution to Workers' Profits Participation and Welfare Funds @ 5% of Net Profit	18.2.1	(150,042,213)	(195,530,961)	(49,660,719)	(111,127,073)
Share of profit of associates (Net off tax)	4.3	11,791,029	5,565,580	7,765,534	1,998,802
<b>Profit before Income Tax</b>		<b>2,862,593,080</b>	<b>3,720,653,834</b>	<b>951,319,194</b>	<b>2,113,413,180</b>
<b>Income Tax (Expenses) / Benefits:</b>					
Current	20.1	(866,973,914)	(1,149,694,905)	(426,478,895)	(666,698,061)
Deferred	17	172,488,209	70,107,256	166,563,345	(46,538,403)
		<b>(694,485,705)</b>	<b>(1,079,587,649)</b>	<b>(259,915,550)</b>	<b>(713,236,464)</b>
<b>Profit after Income Tax</b>		<b>2,168,107,375</b>	<b>2,641,066,185</b>	<b>691,403,644</b>	<b>1,400,176,716</b>
Other Comprehensive Income for the period					
Unrealized Gains/(Loss) on Available-for-Sale of Financial Assets		(258,811,980)	1,127,680,770	(505,299,580)	(129,405,990)
Deferred Tax on Un-Realized Gain/Loss		38,821,797	(350,557,145)	75,794,937	12,940,598
<b>Total Comprehensive Income for the period</b>		<b>1,948,117,192</b>	<b>3,418,189,810</b>	<b>261,899,001</b>	<b>1,283,711,324</b>
<b>Earning Per Share (EPS)</b>	22	<b>19.63</b>	<b>23.92</b>	<b>6.26</b>	<b>12.68</b>

DGM (Finance)

Company Secretary

Managing Director

Director

Director



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## STATEMENT OF CHANGES IN EQUITY (Un-Audited)

FOR THE HALF YEAR ENDED 31 DECEMBER, 2025

Amount in Taka

Particulars	Share Capital	Capital Reserve	General Reserve	Fair Value Gain on Investment	Retained Earnings	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	-	-	-	-	2,168,107,375	2,168,107,375
Transferred to General Reserve	-	-	5,000,000,000	-	(5,000,000,000)	-
Other Comprehensive Income	-	-	-	(258,811,980)	-	(258,811,980)
Deferred Tax on Un-Realized Gain	-	-	-	38,821,797	-	38,821,797
	-	-	5,000,000,000	(219,990,183)	(2,831,892,625)	1,948,117,192
Balance as on 31 Dec. 2025	1,104,246,000	152,833,103	17,500,000,000	4,487,632,366	8,963,253,698	32,207,965,167

Note (s)	11	12	13	14	15
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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

DGM (Finance)

Company Secretary

Managing Director

Director

Director

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## STATEMENT OF CASH FLOWS

(Un-Audited)

FOR THE HALF YEAR ENDED 31 DECEMBER 2025

	Note (s)	Amount in Taka	
		December 31, 2025.	December 31, 2024.
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Collection from Sales & Other Income	25.1	97,372,526,551	101,697,706,131
Payment for Cost and Other Expenses	25.2	(111,096,330,151)	(92,422,103,637)
Bank Charges Paid	29	(6,155,032)	(7,519,904)
Income Tax Paid	25.3	(758,986,160)	(1,082,656,298)
<b>Cash Inflow / (Outflow) from Operating Activities</b>	<b>25</b>	<b>(14,488,944,792)</b>	<b>8,185,426,292</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Property, Plant & Equipment	25.10	(553,439)	(851,750)
Capital Work-in-Progress	25.11	521,627,302	(330,859,215)
(Investment)/Encashment of Govt. Bond/Bill & FDR	25.4	9,677,997,555	10,320,000,000
Interest on Bank Deposits/Govt. Bond/Bill & FDR	25.5	3,461,033,752	3,731,041,125
Dividend Receipt		-	-
<b>Cash Inflow / (Outflow) from Investing Activities</b>		<b>13,660,105,170</b>	<b>13,719,330,160</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Dividend Paid	25.6	(429,660)	(954,644)
Dividend Trf. To ICB (CMSF)	25.6	-	-
Liability for Other Finance	25.16	953,211,309	272,700,250
<b>Cash Inflow / (Outflow) from Financing Activities</b>		<b>952,781,649</b>	<b>271,745,606</b>
<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents</b>		<b>123,942,027</b>	<b>22,176,502,058</b>
Cash and Cash Equivalents at the beginning of the period	10	43,052,244,224	35,771,845,285
Cash and Cash Equivalents at the end of the period	Taka	<b>43,176,186,251</b>	<b>57,948,347,343</b>
<b>Operating Cash Flow Per Share</b>	Taka 24	<b>-131.21</b>	<b>74.13</b>

DGM (Finance)

Company Secretary

Managing Director

Director

Director

# JAMUNA OIL COMPANY LIMITED

## Notes to the Interim Financial Statements For the 2<sup>nd</sup> Quarter Ended December 31, 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 Second Quarter Ended on December 31, 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	
	31.12.2025	30.06.2025
<b>2 PROPERTY, PLANT &amp; EQUIPMENT</b>		
Balance b/f	2,761,621,356	2,517,480,845
Addition	553,439	244,296,711
Deletion	2,762,174,795	2,761,777,556
	-	(156,200)
	<b>2,762,174,795</b>	<b>2,761,621,356</b>
<b>Less : Depreciation</b>		
Balance b/f	1,848,882,570	1,705,607,547
Depreciation Charged	72,041,630	143,412,972
Adjustment	1,920,924,200	1,849,020,519
	-	(137,949)
	<b>1,920,924,200</b>	<b>1,848,882,570</b>
Written Down Value	<b>841,250,595</b>	<b>912,738,786</b>
<b>3 CAPITAL WORK-IN-PROGRESS</b>		
Balance b/f	1,870,456,000	1,376,008,314
Addition/Adj.	186,168,228	724,379,886
	<b>2,056,624,228</b>	<b>2,100,388,200</b>
Less: Capitalized/Adjustment	(707,795,530)	(229,932,200)
	<b>1,348,828,698</b>	<b>1,870,456,000</b>
<b>4 INVESTMENT IN ASSOCIATE</b>		
Omera Fuels Limited <b>note 4.3</b>	224,188,202	212,397,173
	<b>224,188,202</b>	<b>212,397,173</b>
<b>4.1</b> The Company holds 25% shares of Omera Fuels Limited.		
<b>4.2</b> 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 Omera Fuels Limited (OFL) by 30 June 2019.		
<b>4.3 The movement of Investment in Associate</b>		
Original Investment	87,700,000	87,700,000
Right Share 50,00,000 @ Tk. 20 each (included tk. 10 per share premium)	100,000,000	100,000,000
Addition during the period:		
Share of profit / (loss) of balance carried forward	24,697,173	8,595,193
Share of profit / (loss) of equity accounted Investee (associate) for the period	11,791,029	16,101,980
	36,488,202	24,697,173
	<b>224,188,202</b>	<b>212,397,173</b>

The company has accounted for its investment in Associate in Omera Fuels Limited using the equity accounting method.



	Amount In Taka	
	31.12.2025	30.06.2025
<b>5 LONG TERM INVESTMENT</b>		
Investment in Shares - note 5.1	5,367,267,490	5,626,079,470
Investment in Govt. Treasury & FDR - note 5.2 & 5.3	8,114,012,000	9,083,712,000
	<b>13,481,279,490</b>	<b>14,709,791,470</b>
<b>5.1 Investment In Shares</b>		
MJL Bangladesh Limited	87,700,000	87,700,000
Fair Value Gain on Investment (MJL Shares)	5,279,567,490	5,538,379,470
	<b>5,367,267,490</b>	<b>5,626,079,470</b>
<b>5.1.1</b> 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 Limited		
<b>5.1.2</b> The market value of each share of MJL Bangladesh Ltd. was Tk. 87.10 on 31.12.2025 in Chittagong Stock Exchange Ltd.		
<b>5.1.3</b> Fair value gain on investment represents gain per share of Tk. 85.676804675 on 61,621,900 shares (As on 30 June 2025 gain per share Tk. 89.876804675 on 61,621,900 shares).		
<b>5.2 INVESTMENT IN GOVT. TREASURY</b>		
Principal - Govt. Treasury:		
Govt. Treasury Bond	7,014,062,000	7,014,062,000
<b>5.3 INVESTMENT IN FIXED DEPOSITS</b>		
Principal - Bank & Financial Institution:		
Agrani Bank PLC	-	160,750,000
AB Bank PLC	-	100,000,000
First Security Islami Bank PLC	1,099,950,000	1,099,950,000
Global Islami Bank PLC	-	500,000,000
Union Bank PLC	-	208,950,000
	<b>8,114,012,000</b>	<b>9,083,712,000</b>
<b>6 SHORT TERM INVESTMENT</b>		
<b>Govt. Treasury Bill:</b>		10,407,864,000
<b>FDR:</b>		
Agrani Bank PLC	200,000,000	300,000,000
Bank Asia PLC	-	40,000,000
BASIC Bank PLC	200,000,000	40,000,000
Commercial Bank of Cylon	-	40,000,000
Dhaka Bank PLC	-	40,000,000
EXIM Bank PLC	40,000,000	40,000,000
First Security Islami Bank PLC	2,161,146,667	2,161,146,667
Global Islami Bank PLC	4,404,330,000	3,820,000,000
Investment Corporation of Bangladesh (ICB)	100,000,000	100,000,000
Janata Bank PLC	1,800,000,000	400,000,000
Mercantile Bank PLC	140,000,000	140,000,000
Modhumoti Bank PLC	-	40,000,000
Mutual Trust Bank PLC	40,000,000	-
National Bank PLC	49,980,000	50,000,000
NCC Bank PLC	140,000,000	100,000,000
NRB Bank PLC	40,000,000	40,000,000



	Amount In Taka	
	31.12.2025	30.06.2025
One Bank PLC	40,000,000	-
Rupali Bank PLC	-	500,000,000
Shimanto Bank PLC	40,000,000	140,000,000
Social Islami Bank PLC	186,370,000	186,370,000
The Premier Bank PLC	40,000,000	-
Union Bank PLC	2,941,226,445	2,685,970,000
United Commercial Bank PLC	100,000,000	100,000,000
	<b>12,663,053,112</b>	<b>21,371,350,667</b>
<b>6.1</b> This represents investment in Govt. Treasury Bill & FDR up to the period 01 (one) year.		
<b>7 INVENTORIES</b>		
Inventories in Trade <b>note - 7.1</b>	16,849,228,530	13,708,671,205
Stores & Spares <b>note - 7.2</b>	106,077,946	105,046,391
	<b>16,955,306,476</b>	<b>13,813,717,596</b>
<b>7.1 Inventories in Trade</b>		
Major Products - <b>note 7.1.1</b>	16,329,830,204	13,233,053,617
Minor Products - <b>note 7.1.2</b>	519,398,326	475,617,588
	<b>16,849,228,530</b>	<b>13,708,671,205</b>
<b>7.1.1 Major Products</b>		
HOBC	861,995,104	514,888,533
MS	1,016,432,735	599,622,735
SKO	528,691,332	602,580,157
HSD	12,120,212,504	9,958,596,897
FO	1,539,392,940	1,332,282,397
LSFO	46,409,306	43,072,478
JBO	216,696,283	182,010,420
	<b>16,329,830,204</b>	<b>13,233,053,617</b>
<b>7.1.2 Minor Products</b>		
L.P.Gas	1,899,573	3,478,761
Lubricants -MJL Products	430,406,233	400,569,196
Lubricants- Blended	25,091,059	27,958,280
Grease -MJL Products	24,264,514	23,141,289
Bitumen	17,364,147	2,382,316
	<b>499,025,526</b>	<b>457,529,842</b>
Raw Materials - Lubricants	20,372,800	18,087,746
	<b>519,398,326</b>	<b>475,617,588</b>
<b>7.2 Stores &amp; Spares</b>		
Non Returnable Empty Packages	6,755,742	6,765,204
L.P.G.Store Materials	52,859,537	52,940,496
Chittagong Terminal Stores	40,882,726	39,980,183
Depot Stores	5,132,709	4,913,276
Pesticide Materials	447,232	447,232
	<b>106,077,946</b>	<b>105,046,391</b>



	Amount In Taka	
	31.12.2025	30.06.2025
<b>8 ACCOUNTS &amp; OTHER RECEIVABLE</b>		
Account Receivable - note 8.1	2,548,323,736	3,015,232,880
Other Receivable - note 8.2	1,212,282,355	1,017,238,299
	<b>3,760,606,091</b>	<b>4,032,471,179</b>
<b>8.1 Account Receivable</b>		
POL Products	2,514,277,267	2,995,953,540
LPG Distributors	33,893,978	19,126,849
Bitumen	5,936,817	5,936,817
	<b>2,554,108,062</b>	<b>3,021,017,206</b>
Provision for Doubtful Debts	(5,784,326)	(5,784,326)
	<b>2,548,323,736</b>	<b>3,015,232,880</b>
<b>8.2 Other Receivable</b>		
Dividend Receivable (MJL Bangladesh Limited)	320,433,880	-
Construction of Mongla Oil Installation-BPC	707,795,530	-
Other Receivable - Accrued Interest	184,052,945	1,017,238,299
	<b>1,212,282,355</b>	<b>1,017,238,299</b>
<b>9 ADVANCES, DEPOSITS &amp; PRE-PAYMENTS</b>		
Advances - note 9.1	23,438,735,374	14,015,957,908
Deposits	385,564,320	369,470,789
Pre-Payments	41,029,654	38,010,193
	<b>23,865,329,348</b>	<b>14,423,438,890</b>
<b>9.1 ADVANCES</b>		
Advances - BPC	18,542,232,173	9,821,394,100
Advances - Other Oil Companies	1,174,428,689	1,252,421,813
Advances - Others	458,614,830	437,668,473
Advance against Capital Expenditure	3,500,000	3,500,000
Advance Income Tax	3,259,959,682	2,500,973,522
	<b>23,438,735,374</b>	<b>14,015,957,908</b>
<b>10 CASH AND CASH EQUIVALENTS</b>		
Cash at Bank - note 10.1	43,173,795,753	43,051,489,183
Cash in Hand	2,390,498	755,041
	<b>43,176,186,251</b>	<b>43,052,244,224</b>
<b>10.1 CASH AT BANK</b>		
Short Notice Deposit	41,058,979,833	38,460,500,303
Current Deposit	987,920	988,880
	41,059,967,753	38,461,489,183
Fixed Deposit Receipt	2,113,828,000	4,590,000,000
	<b>43,173,795,753</b>	<b>43,051,489,183</b>



		Amount In Taka	
		31.12.2025	30.06.2025
<b>11 SHARE CAPITAL</b>			
Authorised Capital :			
Number			
<u>300,000,000</u>	Ordinary shares of Tk 10 each	<u>3,000,000,000</u>	<u>3,000,000,000</u>
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
<u>110,424,600</u>	Ordinary shares of Tk 10 each	<u>1,104,246,000</u>	<u>1,104,246,000</u>
<b>11.1 Bonus Share Capital</b>			
5,000,000	Bonus shares of Tk. 10 each for 2005-2006	50,000,000	50,000,000
35,000,000	Bonus shares of Tk. 10 each for 2006-2007	350,000,000	350,000,000
9,000,000	Bonus shares of Tk. 10 each for 2009-2010	90,000,000	90,000,000
16,200,000	Bonus shares of Tk. 10 each for 2010-2011	162,000,000	162,000,000
21,060,000	Bonus shares of Tk. 10 each for 2011-2012	210,600,000	210,600,000
9,126,000	Bonus shares of Tk. 10 each for 2012-2013	91,260,000	91,260,000
10,038,600	Bonus shares of Tk. 10 each for 2013-2014	100,386,000	100,386,000
<u>105,424,600</u>		<u>1,054,246,000</u>	<u>1,054,246,000</u>
<b>12 CAPITAL RESERVE</b>			
Capital gain on sale of land & structure at Chandpur		3,591,102	3,591,102
Capital gain on sale of 12.35 acres land at Patenga to Joint Venture Co. as details below:			
Sale of Land		175,000,000	175,000,000
Original Cost of Land		(14,428)	(14,428)
Related Expenses against Transfer of Land		(25,743,571)	(25,743,571)
		<u>149,242,001</u>	<u>149,242,001</u>
		<u>152,833,103</u>	<u>152,833,103</u>
<b>13 GENERAL RESERVE</b>			
Opening Balance		12,500,000,000	12,500,000,000
Transferred during the Year		5,000,000,000	-
Closing Balance		<u>17,500,000,000</u>	<u>12,500,000,000</u>
<b>14 FAIR VALUE GAIN ON INVESTMENT</b>			
Opening Balance		4,707,622,549	4,517,992,273
Other Comprehensive Income/(Loss)		(258,811,980)	782,598,130
Deferred Tax on Un-Realized (Gain)/Loss		38,821,797	(592,967,854)
Closing Balance		<u>4,487,632,366</u>	<u>4,707,622,549</u>
<b>15 RETAINED EARNINGS</b>			
Opening Balance		11,795,146,323	6,969,594,130
Transferred to General Reserve as per board meeting dated 12.11.2025		(5,000,000,000)	-
Net Profit for the year		2,168,107,375	6,481,921,193
Final Cash Dividend		-	(1,656,369,000)
Closing Balance		<u>8,963,253,698</u>	<u>11,795,146,323</u>



	Amount In Taka	
	31.12.2025	30.06.2025
<b>16 DEFINED BENEFIT OBLIGATIONS - GRATUITY</b>		
Opening Balance	918,976,080	943,487,500
Provision made during the period	51,266,791	84,316,537
	<b>970,242,871</b>	<b>1,027,804,037</b>
Payment made during the period	(44,147,233)	(108,827,957)
<b>Closing Balance</b>	<b>926,095,638</b>	<b>918,976,080</b>
<b>17 DEFERRED TAX LIABILITY / (ASSET)</b>		
Opening Balance		
On Deferred Tax (Assets)/Liabilities	18,829,111	16,584,479
On Unrealized Gain on Quoted Share	830,756,921	237,789,067
	849,586,032	254,373,546
Adjusted for Deferred Tax (Assets)/Liabilities	(172,488,209)	2,244,632
Adjusted for Unrealized Gain on Quoted Share	(38,821,797)	592,967,854
<b>Closing Balance</b>	<b>638,276,026</b>	<b>849,586,032</b>

Deferred Tax Liability/ (Asset)	Rate	Carrying Amount	Tax Base	Temporary Difference	Deferred Tax (Assets)/ Liabilities
<b>A. As on 31 December 2025</b>					
Property, Plant & Equipments (Except Land)	20.00%	807,819,831	870,560,825	(62,740,994)	(12,548,199)
Provision for Gratuity	20.00%	(926,095,638)	-	(926,095,638)	(185,219,128)
Accrued Interest	20.00%	184,052,945	-	184,052,945	36,810,589
Investment in Associate	20.00%	224,188,202	187,700,000	36,488,202	7,297,640
		289,965,340	1,058,260,825	(768,295,485)	(153,659,098)
Investment in Quoted Share	15.00%	5,367,267,490	87,700,000	5,279,567,490	791,935,124
		<b>5,657,232,830</b>	<b>1,145,960,825</b>	<b>4,511,272,005</b>	<b>638,276,026</b>
<b>B. As on 30 June 2025</b>					
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 Quoted Share	15.00%	5,626,079,470	87,700,000	5,538,379,470	830,756,921
		<b>6,816,046,884</b>	<b>1,183,521,863</b>	<b>5,632,525,021</b>	<b>849,586,032</b>

**18 CREDITORS & ACCRUALS**

For Trading Supplies & Services - note 18.1	72,625,656,387	77,416,723,027
For Expenses - note 18.2	5,630,023,688	2,485,217,077
	<b>78,255,680,075</b>	<b>79,901,940,104</b>

**18.1 Creditors for Trading Supplies & Services**

Payable to BPC	68,704,507,782	73,893,638,079
Payable to Others	3,921,148,605	3,523,084,948
	<b>72,625,656,387</b>	<b>77,416,723,027</b>



	Amount In Taka	
	31.12.2025	30.06.2025
<b>18.2 Creditors for Expenses</b>		
Payable to BPC	4,114,638,510	1,474,812,018
Payable to Officers & Staffs against salary	77,094,253	75,102,527
Tanker Charge Payable	268,574,125	163,586,632
Workers' Profit Participation & Welfare Fund 18.2.1	575,637,898	425,595,685
Railway Freight Payable	131,300,534	31,121,707
Payable to Others	462,778,368	314,998,508
	<b>5,630,023,688</b>	<b>2,485,217,077</b>
<b>18.2.1 Workers' Profit Participation &amp; Welfare Fund</b>		
Opening Balance	425,595,685	290,555,845
Provision made for the period/year	150,042,213	425,595,685
Payment made for the period/year	-	(290,555,845)
	<b>575,637,898</b>	<b>425,595,685</b>
<b>19 LIABILITY FOR OTHER FINANCE</b>		
Dealers & Distributors ( Security Deposit)	190,941,594	191,741,595
LPG Distributors ( Security Deposit)	14,807,790	14,807,790
Supplier & Contractors ( Security Deposit)	81,171,292	80,820,785
BPC's Fuel Sector Development Fund	1,427,608,903	473,948,100
	<b>1,714,529,579</b>	<b>761,318,270</b>
<b>20 PROVISION FOR INCOME TAX</b>		
Opening Balance	1,699,195,054	1,115,883,450
Provision Made - note 20.1	866,973,914	1,618,254,161
	<b>2,566,168,968</b>	<b>2,734,137,611</b>
Adjustment Made	-	(1,034,942,557)
	<b>2,566,168,968</b>	<b>1,699,195,054</b>



20.1 Income Tax Provision made during the period:

	Amount In Taka		Amount In Taka	
	Jul to Dec 2025	Jul to Dec 2024	Oct to Dec 2025	Oct to Dec 2024
<b>Computation of Total Income</b>				
Income Year 2025-2026 (Half Year & 2nd Quarter)				
Assessment Year 2026-2027 (Half Year & 2nd Quarter)				
Accounting Profit Before Income Tax	2,862,593,080	3,720,653,834	951,319,194	2,113,413,180
Less : Share of profit of associate (Net off tax)	(11,791,029)	(5,565,580)	(7,765,534)	(1,998,802)
	<b>2,850,802,051</b>	<b>3,715,088,254</b>	<b>943,553,660</b>	<b>2,111,414,378</b>
<b>Less : Items for Separate Consideration</b>				
Dividend Income	(320,433,880)	(320,433,880)	(320,433,880)	(320,433,880)
Interest Income	(2,627,848,398)	(3,460,124,292)	(638,410,445)	(1,872,858,863)
Rent Income	(18,031,376)	(18,513,734)	(9,015,688)	(9,256,867)
Lisence Fee, HBL & Car Loan Int and Others	(5,482,368)	(4,424,413)	(2,636,178)	(1,879,381)
Accounting Profit on Sale of Fixed Assets	-	-	-	-
	<b>(120,993,971)</b>	<b>(3,803,496,319)</b>	<b>(26,942,531)</b>	<b>(2,204,428,991)</b>
<b>Add : Inadmissible Expenses:</b>				
Accounting Depreciation	72,041,630	72,535,037	36,045,905	36,691,117
Unpaid/Payable Finance Charge-BPC/WPF Interest	256,524,214	184,338,900	120,834,865	159,360,271
Entertainments Expenses	1,568,737	1,682,575	753,737	946,450
Contribution to WPP & WF	-	-	-	-
Provision for Gratuity	51,266,791	71,014,034	5,462,191	10,647,621
	<b>260,407,401</b>	<b>329,570,546</b>	<b>136,154,167</b>	<b>207,645,459</b>
<b>Less : Expenses Admissible But Not Shown:</b>				
Depreciation as per 3rd Schedule	30,879,224	30,879,224	15,485,984	15,485,984
Amortization	105,053	52,527	-	26,264
Entertainments Expenses	1,568,737	1,682,575	753,737	946,450
Payment of Gratuity	44,147,233	27,484,822	34,939,873	14,717,062
	<b>76,700,247</b>	<b>60,099,148</b>	<b>51,179,594</b>	<b>31,175,760</b>
(a) Business Income	<b>183,707,154</b>	<b>181,063,333</b>	<b>84,974,573</b>	<b>83,455,086</b>
(b) Rent Income	<b>18,031,376</b>	<b>18,513,734</b>	<b>9,015,688</b>	<b>9,256,867</b>
(c) Financial Assets Income	<b>3,378,139,607</b>	<b>4,051,475,005</b>	<b>915,288,358</b>	<b>1,944,585,826</b>
(d) Other Sources Income	<b>5,482,368</b>	<b>4,424,413</b>	<b>2,636,178</b>	<b>1,879,381</b>
(e) Capital Gain Income on Asset Disposal	-	-	-	-
<b>Add : Income Received from Non Business Head:</b>				
Fiscal Profit on Sale of Fixed Assets	-	-	-	-
<b>Total Taxable Income</b>	<b>3,585,360,505</b>	<b>7,788,055,971</b>	<b>1,011,914,797</b>	<b>4,492,313,068</b>
<b>Current Tax Charge During the Period:</b>				
<b>i) Calculation of Tax Liability:</b>				
On Business Income 20.00%	100,828,207	131,512,673	56,620,953	72,254,047
On Rent Income 20.00%	3,606,275	3,702,747	1,803,138	1,851,374
On Other Sources Income 20.00%	1,096,474	884,882	527,236	375,876
On Capital Gain Income on Asset Dispos 15.00%	-	-	-	-
On Financial Assets Income 20.00%	761,442,958	1,013,594,603	367,527,568	592,216,764
<b>Total Tax Expenses</b>	<b>866,973,914</b>	<b>1,149,694,905</b>	<b>426,478,895</b>	<b>666,698,061</b>
<b>ii) Minimum Tax U/S-163(5)</b>	<b>42,938,450</b>	<b>29,951,640</b>	<b>13,513,202</b>	<b>14,206,335</b>
<b>Current Tax Liability</b>				
<b>(Higher one among i and ii)</b>	<b>866,973,914</b>	<b>1,149,694,905</b>	<b>426,478,895</b>	<b>666,698,061</b>



Amount In Taka	
31.12.2025	30.06.2025
21 UNCLAIMED DIVIDEND	
Opening Balance	7,742,470
Cash dividend for the year	7,592,648
	-
	1,656,369,000
	<b>7,742,470</b>
	<b>1,663,961,648</b>
Payment Warrants Cleared	(429,660)
Transfer to C.M.S.F.	(1,654,186,586)
	-
	(2,032,592)
	<b>7,312,810</b>
	<b>7,742,470</b>

22 EARNINGS PER SHARE (EPS)

	Amount In Taka		Amount In Taka	
	Oct-Dec 2025 Second Quarter	Oct-Dec 2024 Second Quarter	Jul-Dec 2025 Half Year	Jul-Dec 2024 Half Year
Earnings attributable to the Ordinary Shareholders	691,403,644	1,400,176,716	2,168,107,375	2,641,066,185
Weighted average number of ordinary shares during the period	110,424,600	110,424,600	110,424,600	110,424,600
<b>Earning Per Share (EPS)</b>	<b>6.26</b>	<b>12.68</b>	<b>19.63</b>	<b>23.92</b>

\*\* Earning per share has decreased as interest on bank deposits with Sammilito Islami Bank PLC for the period of 2nd Quarter of 2025-2026 has not been accrued and interest accrued for the 1st Quarter of 2025-2026 earlier has been written back; because it is presumed that interest from bank deposits with Sammilito Islami Bank PLC could not be realised.

23 NET ASSETS VALUE (NAV) PER SHARE

The computation of NAV Per Share is given below:

	Amount In Taka	
	31.12.2025	31.12.2024
Total Assets	116,316,028,263	115,317,864,017
Less: Total Liabilities	84,108,063,096	86,655,008,701
	<b>32,207,965,167</b>	<b>28,662,855,316</b>
Number of ordinary shares outstanding during the period	110,424,600	110,424,600
<b>Net Assets Value (NAV) Per Share</b>	<b>291.67</b>	<b>259.57</b>

24 NET OPERATING CASH FLOW PER SHARE

Net Operating Cash Flow (from Statement of Cash Flows)	(14,488,944,792)	8,185,426,292
Weighted average number of ordinary shares during the period	110,424,600	110,424,600
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>(131.21)</b>	<b>74.13</b>

\*\* Net operating cash flow per share (NOFPS) decreased comparing 30.06.2025 due to increase of inventories, and decrease of credit & accruals during the period.



Amount in Taka	
31.12.2025	31.12.2024

**25 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 No. - 5 (b)

Profit before Income Tax		2,862,593,080	3,720,653,834
Less : Share of profit of associate (Net off tax)		(11,791,029)	(5,565,580)
Net Profit before Income Tax		2,850,802,051	3,715,088,254
<b>Adjustment to reconcile net income to net cash:</b>			
Depreciation	(Note-02)	72,041,630	72,535,037
Interest on Bank Deposits	(Note-31)	(1,887,904,075)	(3,460,124,292)
Interest on Fixed Deposits	(Note-31)	(739,944,323)	-
Dividend Income	(Note-31)	(320,433,880)	(320,433,880)
Income Tax paid	(Note-25.3)	(758,986,160)	(1,082,656,298)
		<b>(784,424,757)</b>	<b>(1,075,591,179)</b>
<b>Changes in Working Capital:</b>			
(Increase)/Decrease in Inventories	(Note-25.12 & 25.13)	(3,141,588,880)	3,735,136,255
(Increase)/Decrease in Trade Receivable	(Note-25.14)	(240,886,386)	304,281,341
(Increase )/Decrease in Advances, Deposits and Pre-payments	(Note-25.7)	(8,682,904,298)	(14,412,956)
(Decrease)/Increase in Creditors & Accruals	(Note-25.8)	(1,646,260,029)	5,192,483,619
		<b>(13,711,639,593)</b>	<b>9,217,488,259</b>
(Decrease)/Increase in Deferred Liabilities	(Note-16 & 25.15)	7,119,558	43,529,212
		<b>(13,704,520,035)</b>	<b>9,261,017,471</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>		<b>(14,488,944,792)</b>	<b>8,185,426,292</b>

**25.1 COLLECTION FROM SALES & OTHER INCOME**

Gross Value of Margin basis Products Supply		97,502,866,535	101,294,348,600
Product Operational Gain/(Loss)		(7,695,959)	(13,292,230)
(Increase)/Decrease in Accounts Receivables	(Note-25.14)	(240,886,386)	304,281,341
Receipts of Other Operating Income	(Note-27)	94,728,617	89,430,273
Receipts as Other Income	(Note-25.9)	23,513,744	22,938,147
Profit on Sale of Fixed Assets		-	-
		<b>97,372,526,551</b>	<b>101,697,706,131</b>

**25.2 PAYMENT FOR COST & OTHER EXPENSES**

Cost Value of Margin basis Product Supply		96,697,707,547	100,452,959,579
Administrative Selling & Distribution exp	(Note-28)	528,422,528	546,010,327
(Increase)/Decrease in Provision for Gratuity	(Note-16 & 25.15)	(7,119,558)	(43,529,212)
Provision for Worker's Profit Participation Fund	(Note-18.2.1)	150,042,213	195,530,961
Financial Expenses for WPP&WP	(Note-29)	176,710,615	131,824,789
Financial Expenses for Products Supply	(Note-29)	79,813,599	52,514,111
<b>Adjustments with current assets &amp; liabilities:</b>			
Inventories in trade- Increase/ (decrease)	(Note-25.12)	3,140,557,325	(3,734,462,177)
Stores & spare- Increase/ (decrease)	(Note-25.13)	1,031,555	(674,078)
Advance Deposit& Prepayments- Increase/ (decrease)	(Note-25.7)	8,682,904,298	14,412,956
Creditors & Accruals- (Increase)/ Decrease	(Note-25.8)	1,646,260,029	(5,192,483,619)
		<b>111,096,330,151</b>	<b>92,422,103,637</b>



	Amount In Taka	
	31.12.2025	31.12.2024
<b>25.3</b> Income Tax Paid (Note-20.1)		
Income Tax Paid for the period	<b>758,986,160</b>	<b>1,082,656,298</b>
<b>25.3.1</b> Advance Income Tax-Closing (Note-9.1)	3,259,959,682	2,815,849,180
Advance Income Tax-Opening	2,500,973,522	1,733,192,882
Income Tax Paid for the period	<b>758,986,160</b>	<b>1,082,656,298</b>
<b>25.4</b> 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
	<b>30,455,062,667</b>	<b>24,890,000,000</b>
FDR-Long Term-Closing	8,114,012,000	2,850,000,000
FDR-Short Term-Closing	12,663,053,112	11,720,000,000
	<b>20,777,065,112</b>	<b>14,570,000,000</b>
Investment (made)/encashed	<b>9,677,997,555</b>	<b>10,320,000,000</b>
<b>25.5</b> Interest Receipts on Govt. Treasury Bond/Bill, FDR & SND (Note-8 & 31)		
Accrued Interest-Opening	1,017,238,299	987,573,125
Interest Income	2,627,848,398	1,063,262,987
	<b>3,645,086,697</b>	<b>2,050,836,112</b>
Less: Accrued Interest-Closing	184,052,945	716,656,292
	<b>3,461,033,752</b>	<b>1,334,179,820</b>
<b>25.6</b> Dividend Paid (Note-21)		
Unclaimed Dividend-Opening	7,742,470	7,592,648
Dividend Declared/Transfer To CMSF (ICB)	-	-
	<b>7,742,470</b>	<b>7,592,648</b>
Less: Unclaimed Dividend-Closing	7,312,810	6,638,004
	<b>429,660</b>	<b>954,644</b>
<b>25.7</b> Advances, Deposits & Pre-Payments (Note-9)		
Advances-Closing	23,438,735,374	15,743,865,370
Less: Advance Income Tax Paid	(758,986,160)	(1,082,656,298)
Deposits-Closing	385,564,320	81,025,870
Pre-Payments-Closing	41,029,654	37,856,445
	<b>23,106,343,188</b>	<b>14,780,091,387</b>
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
	<b>14,423,438,890</b>	<b>14,765,678,431</b>
Advances, Deposits & Pre-Payments-Increase/(Decrease)	<b>8,682,904,298</b>	<b>14,412,956</b>
<b>25.8</b> Creditors & Accruals (Note-18)		
Creditors & Accruals-Closing	78,255,680,075	82,038,850,843
Creditors & Accruals-Opening	79,901,940,104	76,846,367,224
Creditors & Accruals-Increase/(Decrease)	<b>(1,646,260,029)</b>	<b>5,192,483,619</b>
<b>25.9</b> Receipts from Other Income (Note-31)		
License Fee	2,646,946	2,579,918
Rent Receipts	18,031,376	18,513,734
Others	299,639	225,000
Interest on House Building Loans	2,172,955	1,146,905
Interest on Car Loan	362,828	472,590
Profit on Sale of Fixed Assets	-	-
	<b>23,513,744</b>	<b>22,938,147</b>



	Amount In Taka	
	31.12.2025	31.12.2024
<b>25.10 Acquisition of Fixed Asset-PPE</b>		
Addition During the Period (Note-2)	553,439	851,750
	<b>553,439</b>	<b>851,750</b>
<b>25.11 Capital Work-in-Progress (Note-3)</b>		
WIP-Closing Balance	1,348,828,698	1,706,867,529
WIP-Opening Balance	1,870,456,000	1,376,008,314
	<b>(521,627,302)</b>	<b>330,859,215</b>
<b>25.12 Inventories in Trade (Note-7)</b>		
Inventories in Trade-Closing Balance	16,849,228,530	15,243,255,064
Inventories in Trade-Opening Balance	13,708,671,205	18,977,717,241
Inventories in Trade-Increase/(Decrease)	<b>3,140,557,325</b>	<b>(3,734,462,177)</b>
<b>25.13 Stores &amp; Spares (Note-7)</b>		
Stores & Spares-Closing Balance	106,077,946	104,746,408
Stores & Spares-Opening Balance	105,046,391	105,420,486
Stores & Spares-Increase/(Decrease)	<b>1,031,555</b>	<b>(674,078)</b>
	<b>3,141,588,880</b>	<b>(3,735,136,255)</b>
<b>25.14 Accounts &amp; Other Receivables (Note-8)</b>		
Receivables-Opening Balance	3,015,232,880	2,235,878,263
Receivables-Closing Balance	3,256,119,266	1,931,596,922
Accounts Receivables-(Increase)/Decrease	<b>(240,886,386)</b>	<b>304,281,341</b>
<b>25.15 Gratuity Provision (Note-16)</b>		
Gratuity Provision-Closing Balance	926,095,638	987,016,712
Gratuity Provision-Opening Balance	918,976,080	943,487,500
Gratuity Provision-Increase/(Decrease)	<b>7,119,558</b>	<b>43,529,212</b>
<b>25.16 Other Finance (Note-19)</b>		
Other Finance-Closing Balance	1,714,529,579	822,101,352
Other Finance-Opening Balance	761,318,270	549,401,102
Other Finance-Increase/(Decrease)	<b>953,211,309</b>	<b>272,700,250</b>



## NET EARNINGS ON PETROLEUM PRODUCTS

## Half-Year (July-December)

Turnover - note 26.2

Less : Cost of goods sold - note 26.2

Add : Operational Gain - note 26.1

Jul-Dec.'25 Taka	Jul-Dec.'24 Taka
97,502,866,535	101,294,348,600
(96,697,707,547)	(100,452,959,579)
805,158,988	841,389,021
(7,695,959)	(13,292,230)
<b>797,463,029</b>	<b>828,096,791</b>

## 26.1

## Gross earnings on Petroleum Product

	July 2025 to December 2025			July 2024 to December 2024		
	Gross Earnings	Operational Gain/(Loss)	Net earning	Gross Earnings	Operational Gain/(Loss)	Net earning
<b>i. Major Products</b>						
HOBC	72,759,600	(27,043,416)	45,716,184	63,277,755	(29,066,255)	34,211,500
MS	85,673,466	(40,897,484)	44,775,982	78,627,645	(49,980,323)	28,647,322
SKO	5,859,446	1,794,453	7,653,899	9,304,800	2,542,910	11,847,710
HSD	497,117,626	(18,110,046)	479,007,580	516,803,051	(99,766,085)	417,036,967
LSFO	-	(52,795)	(52,795)	51,292	1,262,448	1,313,740
FO	41,589,003	75,648,875	117,237,878	73,899,616	160,256,720	234,156,336
MTT	-	-	-	-	-	-
JBO	1,419,600	964,454	2,384,054	939,315	1,458,354	2,397,669
<b>Sub Total</b>	<b>704,418,741</b>	<b>(7,695,959)</b>	<b>696,722,782</b>	<b>742,903,475</b>	<b>(13,292,230)</b>	<b>729,611,245</b>
<b>ii. Minor Products</b>						
Bitumen	1,416,181	-	1,416,181	1,195,384	-	1,195,384
Lubricants & Grease	92,836,026	-	92,836,026	92,727,522	-	92,727,522
LPG	6,488,040	-	6,488,040	4,562,640	-	4,562,640
<b>Sub Total</b>	<b>100,740,247</b>	<b>-</b>	<b>100,740,247</b>	<b>98,485,545</b>	<b>-</b>	<b>98,485,545</b>
<b>Grand Total</b>	<b>805,158,988</b>	<b>(7,695,959)</b>	<b>797,463,029</b>	<b>841,389,020</b>	<b>(13,292,230)</b>	<b>828,096,791</b>

## 26.2 Turnover and Cost of Goods Sold

	July 2025 to December 2025			July 2024 to December 2024		
	Quantity MT	Turnover Tk	Cost of Goods Sold TK	Quantity MT	Turnover Tk	Cost of Goods Sold TK
<b>i. Major Products</b>						
HOBC	59,096	9,416,954,445	(9,344,194,845)	51,395.00	8,478,460,584	(8,415,182,828)
MS	66,896	10,717,354,397	(10,631,680,931)	61,394.00	10,196,399,530	(10,117,771,885)
SKO	5,776	814,650,787	(808,791,341)	9,173.00	1,194,800,420	(1,185,495,620)
HSD	584,540	68,440,101,568	(67,942,983,942)	566,492.00	68,460,900,239	(67,944,097,188)
LSFO	-	-	-	86.00	9,512,316	(9,461,024)
FO	69,886	6,503,007,820	(6,461,418,817)	124,180.00	11,471,618,624	(11,397,719,008)
MTT	-	-	-	-	-	-
JBO	1,224	191,592,600	(190,173,000)	1,247.00	202,267,680	(201,328,365)
<b>Sub Total</b>	<b>787,418</b>	<b>96,083,661,617</b>	<b>(95,379,242,876)</b>	<b>813,967.00</b>	<b>100,013,959,393</b>	<b>(99,271,055,918)</b>
<b>ii. Minor Products</b>						
Bitumen	6,157	420,266,686	(418,850,505)	5,197.00	359,381,437	(358,186,054)
Lubricants & Grease	1,484	829,384,120	(736,548,094)	1,610.00	833,557,170	(740,829,648)
LPG	2,704	169,554,112	(163,066,072)	1,901.00	87,450,600	(82,887,960)
<b>Sub Total</b>	<b>10,345</b>	<b>1,419,204,918</b>	<b>(1,318,464,671)</b>	<b>8,708.00</b>	<b>1,280,389,207</b>	<b>(1,181,903,662)</b>
<b>Grand Total</b>	<b>797,763</b>	<b>97,502,866,535</b>	<b>(96,697,707,547)</b>	<b>822,675.00</b>	<b>101,294,348,600</b>	<b>(100,452,959,579)</b>



## NET EARNINGS ON PETROLEUM PRODUCTS

Turnover - note 26.2

Less : Cost of goods sold - note 26.2

Add : Operational Gain - note 26.1

## 2nd Quarter (October-December)

Oct-Dec.'25 Taka	Oct-Dec.'24 Taka
50,195,043,184	53,040,729,883
(49,769,885,625)	(52,610,005,983)
425,157,559	430,723,899
(58,274,488)	(67,112,427)
<b>366,883,071</b>	<b>363,611,472</b>

26.1

## Gross earnings on Petroleum Product

	October 2025 to December 2025			October 2024 to December 2024		
	Gross Earnings	Operational Gain/(Loss)	Net earning	Gross Earnings	Operational Gain/(Loss)	Net earning
<b>i. Major Products</b>						
HOBC	37,757,700	(14,577,737)	23,179,963	34,293,735	(19,806,785)	14,486,950
MS	43,711,560	(22,815,402)	20,896,158	43,141,824	(32,121,643)	11,020,181
SKO	2,972,246	903,816	3,876,062	5,089,920	1,109,177	6,199,097
HSD	255,616,091	(47,715,577)	207,900,514	278,258,216	(85,326,363)	192,931,853
LSFO	-	(52,795)	(52,795)	51,292	1,262,448	1,313,740
FO	14,092,454	25,550,179	39,642,633	31,332,253	67,335,363	98,667,616
MITT	-	-	-	-	-	-
JBO	723,700	433,028	1,156,728	458,705	435,375	894,080
<b>Sub Total</b>	<b>354,873,751</b>	<b>(58,274,488)</b>	<b>296,599,263</b>	<b>392,625,944</b>	<b>(67,112,427)</b>	<b>325,513,517</b>
<b>ii. Minor Products</b>						
Bitumen	1,095,255	-	1,095,255	938,267	-	938,267
Lubricants & Grease	66,349,953	-	66,349,953	34,967,439	-	34,967,439
LPG	2,838,600	-	2,838,600	2,192,250	-	2,192,250
<b>Sub Total</b>	<b>70,283,808</b>	<b>-</b>	<b>70,283,808</b>	<b>38,097,955</b>	<b>-</b>	<b>38,097,956</b>
<b>Grand Total</b>	<b>425,157,559</b>	<b>(58,274,488)</b>	<b>366,883,071</b>	<b>430,723,899</b>	<b>(67,112,427)</b>	<b>363,611,473</b>

## 26.2 Turnover and Cost of Goods Sold

	October 2025 to December 2025			October 2024 to December 2024		
	Quantity MT	Turnover Tk	Cost of Goods Sold TK	Quantity MT	Turnover Tk	Cost of Goods Sold TK
<b>i. Major Products</b>						
HOBC	30,667	4,899,375,885	(4,861,618,185)	27,854	4,534,774,892	(4,500,481,157)
MS	34,131	5,483,305,989	(5,439,594,429)	33,686	5,517,359,936	(5,474,218,112)
SKO	2,930	414,376,597	(411,404,351)	5,018	650,383,262	(645,293,342)
HSD	307,897	36,178,230,931	(35,922,614,840)	304,524	36,608,455,482	(36,330,197,267)
LSFO	-	-	-	86	9,512,316	(9,461,024)
FO	23,681	2,203,547,384	(2,189,454,930)	52,650	4,899,224,952	(4,867,892,699)
MITT	-	-	-	-	-	-
JBO	624	97,672,380	(96,948,680)	609	98,774,960	(98,316,255)
<b>Sub Total</b>	<b>399,930</b>	<b>49,276,509,166</b>	<b>(48,921,635,415)</b>	<b>424,427</b>	<b>52,318,485,799</b>	<b>(51,925,859,855)</b>
<b>ii. Minor Products</b>						
Bitumen	4,762	321,036,838	(319,941,583)	4,079	277,721,152	(276,782,885)
Lubricants & Grease	949	523,315,100	(456,965,147)	754	396,658,807	(361,691,368)
LPG	1,183	74,182,080	(71,343,480)	913	47,864,125	(45,671,875)
<b>Sub Total</b>	<b>6,894</b>	<b>918,534,018</b>	<b>(848,250,210)</b>	<b>5,746</b>	<b>722,244,083</b>	<b>(684,146,128)</b>
<b>Grand Total</b>	<b>406,824</b>	<b>50,195,043,184</b>	<b>(49,769,885,625)</b>	<b>430,173</b>	<b>53,040,729,883</b>	<b>(52,610,005,983)</b>



	Amount In Taka		Amount In Taka	
	July, 2025 to December, 2025	July, 2024 to December, 2024	October, 2025 to December, 2025	October, 2024 to December, 2024
<b>27 Other Operating Income</b>				
Product Handling Commission & Others	94,573,901	85,780,941	57,342,119	47,499,346
	94,573,901	85,780,941	57,342,119	47,499,346
Operation of Tanker MT Jamuna	-	-	-	-
Service Charge & Others	154,716	3,649,332	154,716	889,683
	<b>94,728,617</b>	<b>89,430,273</b>	<b>57,496,835</b>	<b>48,389,029</b>
<b>28 Administrative, Selling &amp; Distribution</b>				
Storage, Selling & Administration	117,783,025	102,847,546	55,352,457	52,203,023
Payroll & Benefits	333,274,852	363,918,072	146,202,720	159,937,301
Contributory Provident Fund	7,252,874	7,712,110	3,592,163	3,768,892
Rent & Other Taxes	24,044,856	25,380,061	11,799,372	12,878,346
Travelling & Office Transport	12,870,997	10,755,634	6,388,813	4,902,201
Fuel & Electricity	15,911,686	13,598,034	8,339,998	6,436,625
Repair & Maintenance	9,392,848	13,002,145	5,865,476	6,565,578
Insurance Premium	5,910,390	6,365,225	3,176,820	3,217,634
Audit Fee (Statutory)	287,500	290,000	175,000	175,000
Directors' Fee	756,000	204,000	432,000	120,000
Management Service Charge	937,500	1,937,500	468,750	968,750
	<b>528,422,528</b>	<b>546,010,327</b>	<b>241,793,569</b>	<b>251,173,350</b>
<b>29 Financial Expenses</b>				
Interest on Products Sale	79,813,599	52,514,111	40,670,340	27,535,482
Interest on WPPWF	176,710,615	131,824,789	80,164,525	74,700,714
Bank Charges	6,155,032	7,519,904	2,987,379	3,787,379
	<b>262,679,246</b>	<b>191,858,804</b>	<b>123,822,244</b>	<b>106,023,575</b>
<b>30 Depreciation</b>				
Depreciation Charged	72,041,630	72,535,037	36,045,905	36,691,117
	<b>72,041,630</b>	<b>72,535,037</b>	<b>36,045,905</b>	<b>36,691,117</b>



	Amount In Taka		Amount In Taka	
	July, 2025 to December, 2025	July, 2024 to December, 2024	October, 2025 to December, 2025	October, 2024 to December, 2024
<b>31 Other Income</b>				
Dividend Income	320,433,880	320,433,880	320,433,880	320,433,880
Interest on Bank Deposits	1,887,904,075	3,460,124,292	341,925,531	1,872,858,863
Interest on Govt. Treasury Bond	435,263,646	-	217,808,188	-
Interest on Govt. Treasury Bill	304,680,677	-	78,676,726	-
Licence Fee	2,646,946	2,579,918	1,336,585	1,289,959
Interest on House Building Loan	2,172,955	1,146,905	971,993	236,705
Interest on Car Loan	362,828	472,590	177,600	240,217
Rent Receipts	18,031,376	18,513,734	9,015,688	9,256,867
Others	299,639	225,000	150,000	112,500
	<b>2,971,796,022</b>	<b>3,803,496,319</b>	<b>970,496,191</b>	<b>2,204,428,991</b>

**32 Related Party Transaction & Balance**

Name of Party/Company	Relation	Transaction During the Period		Closing Balance- Dr./(Cr.)	
		31 December 2025	30 June 2025	31 December 2025	30 June 2025
Bangladesh Petroleum Corp.	Mother Concern	206,352,022,159	452,339,586,858	(47,830,223,690)	(66,021,004,097)
Padma Oil Company Limited	BPC Unit	40,770,981	40,770,981	(72,640,573)	(72,640,573)
Meghna Petroleum Limited	BPC Unit	55,152,918	55,152,918	257,478,677	257,478,677
Eastern Refinery Limited	BPC Unit	237,119	237,119	2,966,392	2,966,392
MJL Bangladesh Limited	Investment/Supplier	1,256,541,866	3,408,660,198	271,666,427	52,239,447
Eastern Lubricants Blenders Ltd	BPC Unit	2,292,315	9,076,172	1,694,037	(3,986,352)
Liquefied Petroleum Gas Ltd	BPC Unit	278,630,222	433,709,944	(6,559,280)	103,249
Standard Asiatic Oil Co. Ltd	BPC Unit	1,630,759	109,445,551	2,365,349	2,079,076
<b>Total</b>		<b>207,987,278,339</b>	<b>456,396,639,741</b>	<b>(47,373,252,661)</b>	<b>(65,782,764,181)</b>

