



# যমুনা অয়েল কোম্পানী লিমিটেড

(বাংলাদেশ পেট্রোলিয়াম কর্পোরেশন এর একটি অঙ্গ প্রতিষ্ঠান)

যমুনা ভবন, আত্রাবাদ বাণিজ্যিক এলাকা,  
চট্টগ্রাম-৪১০০।

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## STATEMENT OF FINANCIAL POSITION (Un-Audited) AS AT 31<sup>st</sup> MARCH, 2026

	Note (s)	Amount in Taka	
		March 31, 2026	June 30, 2025
<b>ASSETS :</b>			
<b>NON CURRENT ASSETS</b>			
Property, Plant & Equipments	2	819,611,410	912,738,786
Capital Work-In-Progress	3	1,701,103,812	1,870,456,000
Investment in Associate	4	228,838,017	212,397,173
Long Term Investment	5	13,692,079,577	14,709,791,470
		<b>16,441,632,816</b>	<b>17,705,383,429</b>
<b>CURRENT ASSETS</b>			
Short Term Investment	6	13,151,571,956	21,371,350,667
Inventories	7	10,620,774,370	13,813,717,596
Trade & Other Receivable	8	4,760,960,462	4,032,471,179
Advances, Deposits & Pre-Payments	9	16,291,423,516	14,423,438,890
Cash & Cash Equivalents	10	41,283,713,732	43,052,244,224
		<b>86,108,444,036</b>	<b>96,693,222,556</b>
<b>TOTAL ASSETS</b>		<b>102,550,076,852</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	4,560,962,427	4,707,622,549
Retained Earnings	15	7,741,703,213	11,795,146,323
<b>TOTAL EQUITY</b>		<b>31,059,744,743</b>	<b>30,259,847,975</b>
<b>NON CURRENT LIABILITIES</b>			
Provision for Gratuity	16	895,312,622	918,976,080
Deferred Tax Liability	17	706,964,055	849,586,032
		<b>1,602,276,677</b>	<b>1,768,562,112</b>
<b>CURRENT LIABILITIES</b>			
Creditors & Accruals	18	65,269,725,377	79,901,940,104
Liability for Other Finance	19	1,747,850,331	761,318,270
Income Tax Payable	20	2,859,076,930	1,699,195,054
Unclaimed Dividend	21	11,402,794	7,742,470
		<b>69,888,055,432</b>	<b>82,370,195,898</b>
<b>TOTAL LIABILITIES</b>		<b>71,490,332,109</b>	<b>84,138,758,010</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>102,550,076,852</b>	<b>114,398,605,985</b>
Net Assets Value (NAV) Per Share	23	<b>281.28</b>	<b>274.03</b>

GM (Accounts & Finance)

Company Secretary

Managing Director

Director

Chairman



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## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited)

FOR THE 3RD QUARTER ENDED ON 31<sup>ST</sup> MARCH, 2026

Note (s)	Amount in Taka				
	July, 2025 to March, 2026	July, 2024 to March, 2025	January, 2026 to March, 2026	January, 2025 to March, 2025	
Net Earnings on Petroleum Products	26	1,026,987,568	1,108,327,875	229,524,539	280,231,084
Other Operating Income	27	122,624,078	132,820,035	27,895,461	43,389,762
<b>Total Income</b>		<b>1,149,611,646</b>	<b>1,241,147,910</b>	<b>257,420,000</b>	<b>323,620,846</b>
<b>Expenses</b>					
Administrative, Selling and Distribution Exp.	28	(775,279,199)	(795,976,387)	(246,856,671)	(249,966,060)
Depreciation	30	(106,245,845)	(109,391,593)	(34,204,215)	(36,856,556)
		<b>(881,525,044)</b>	<b>(905,367,980)</b>	<b>(281,060,886)</b>	<b>(286,822,616)</b>
<b>Operating Profit / (Loss)</b>		<b>268,086,602</b>	<b>335,779,930</b>	<b>(23,640,886)</b>	<b>36,798,230</b>
Financial Expenses	29	(400,295,902)	(282,100,187)	(137,616,656)	(90,241,383)
Other Income	31	4,301,577,661	5,540,152,874	1,329,781,639	1,736,656,555
<b>Net Profit / (Loss)</b>		<b>4,169,368,361</b>	<b>5,593,832,617</b>	<b>1,168,524,097</b>	<b>1,683,213,402</b>
Contribution to Workers' Profits Participation and Welfare Funds @ 5% of Net Profit	18.2.1	(208,468,418)	(279,691,631)	(58,426,205)	(84,160,670)
Share of profit of associate (Net of tax)	4.3	16,440,844	12,806,064	4,649,815	7,240,484
<b>Profit before Income Tax</b>		<b>3,977,340,787</b>	<b>5,326,947,050</b>	<b>1,114,747,707</b>	<b>1,606,293,216</b>
Income Tax (Expense)/Benefits:					
Current	20.1	(1,159,881,876)	(1,387,515,976)	(292,907,962)	(237,821,070)
Deferred	17	116,740,779	107,480,410	(55,747,430)	37,373,154
		<b>(1,043,141,097)</b>	<b>(1,280,035,566)</b>	<b>(348,655,392)</b>	<b>(200,447,916)</b>
<b>Profit after Income Tax</b>		<b>2,934,199,690</b>	<b>4,046,911,484</b>	<b>766,092,315</b>	<b>1,405,845,300</b>
Other Comprehensive Income for the period					
Unrealized Gains/(Loss) on Available-for-Sale of Financial Assets		(172,541,320)	930,490,690	86,270,660	(197,190,080)
Deferred Tax on Un-Realized Gain/Loss		25,881,198	(330,838,136)	(12,940,600)	19,719,009
<b>Total Comprehensive Income for the Period</b>		<b>2,787,539,568</b>	<b>4,646,564,038</b>	<b>839,422,376</b>	<b>1,228,374,229</b>
<b>Earning Per Share (EPS)</b>	22	<b>26.57</b>	<b>36.65</b>	<b>6.94</b>	<b>12.73</b>

GM (Accounts and Finance)

Company Secretary

Managing Director

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Chairman



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## STATEMENT OF CHANGES IN EQUITY (Un-Audited) FOR THE 3RD QUARTER ENDED ON 31<sup>st</sup> MARCH, 2026

Particulars	Amount in Taka					
	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	-	-	-	-	2,934,199,690	2,934,199,690
Cash Dividend 2025	-	-	-	-	(1,987,642,800)	(1,987,642,800)
Transferred to General Reserve	-	-	5,000,000,000	-	(5,000,000,000)	-
Other Comprehensive Income	-	-	-	(172,541,320)	-	(172,541,320)
Deferred Tax on Un-Realized Gain	-	-	-	25,881,198	-	25,881,198
	-	-	5,000,000,000	(146,660,122)	(4,053,443,110)	799,896,768
<b>Balance as on 31 March 2026</b>	<b>1,104,246,000</b>	<b>152,833,103</b>	<b>17,500,000,000</b>	<b>4,560,962,427</b>	<b>7,741,703,213</b>	<b>31,059,744,743</b>
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	-	-	-	-	4,046,911,484	4,046,911,484
Cash Dividend 2024	-	-	-	-	(1,656,369,000)	(1,656,369,000)
Transferred to General Reserve	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	930,490,690	-	930,490,690
Deferred Tax on Un-Realized Gain	-	-	-	(330,838,136)	-	(330,838,136)
	-	-	-	599,652,554	2,390,542,484	2,990,195,038
<b>Balance as on 31 March 2025</b>	<b>1,104,246,000</b>	<b>152,833,103</b>	<b>12,500,000,000</b>	<b>5,117,644,827</b>	<b>9,360,136,614</b>	<b>28,234,860,544</b>

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Company Secretary

Managing Director

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## STATEMENT OF CASH FLOWS (Un-Audited)

FOR THE 3RD QUARTER ENDED ON 31<sup>ST</sup> MARCH, 2026

	Note (s)	Amount in Taka	
		July - 2025 to March - 2026	July - 2024 to March - 2025
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Collection from Product Supply & Other Income	25.1	146,801,625,018	157,956,288,776
Payment for Cost and Other Expenses	25.2	(160,455,594,124)	(146,882,883,075)
Bank Charges Paid	29	(8,710,483)	(11,605,288)
Income Tax Paid	25.3	(1,172,149,725)	(1,316,041,273)
<b>Cash Inflow / (Outflow) from Operating Activities</b>	<b>25</b>	<b>(14,834,829,314)</b>	<b>9,745,759,140</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Property, Plant & Equipment	25.10	(13,118,469)	(33,914,807)
Capital Work-in-Progress	25.11	169,352,188	(462,880,128)
(Investment)/Encashment of Govt. Bond/Bill & FDR	25.4	9,064,949,284	9,299,205,333
Interest on Bank Deposits/Govt. Bond/Bill & FDR	25.5	4,522,132,354	5,660,020,247
Dividend Receipt	31	320,433,880	320,433,880
Proceed from sale of Property, Plant & Equipment		-	-
Advance Against Capital Expenditure	9.1	-	-
<b>Cash Inflow / (Outflow) from Investing Activities</b>		<b>14,063,749,237</b>	<b>14,782,864,525</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Dividend Paid	21	(1,983,982,476)	(1,370,131,481)
Dividend Trf. To ICB (CMSF)	21	-	-
Liability for Other Finance	25.16	986,532,061	129,361,325
<b>Cash Inflow / (Outflow) from Financing Activities</b>		<b>(997,450,415)</b>	<b>(1,240,770,156)</b>
<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents</b>		<b>(1,768,530,492)</b>	<b>23,287,853,509</b>
<b>Cash and Cash Equivalents at the beginning of the period</b>	<b>10</b>	<b>43,052,244,224</b>	<b>35,771,845,285</b>
<b>Cash and Cash Equivalents at the end of the period</b>	<b>Taka</b>	<b>41,283,713,732</b>	<b>59,059,698,794</b>
<b>Operating Cash Flow Per Share</b>	<b>Taka 24</b>	<b>(134.34)</b>	<b>88.26</b>

GM (Accounts and Finance)

Company Secretary

Managing Director

Director

Chairman

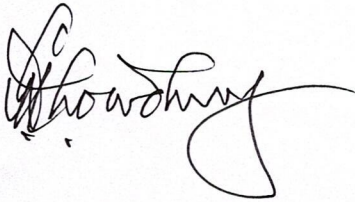
# JAMUNA OIL COMPANY LIMITED

## Notes to the Interim Financial Statements For the 3<sup>rd</sup> Quarter Ended on March 31, 2026

### **1.00 Basis of Preparation of the Interim Financial Statements**

These Financial Statements are the unaudited interim financial statement of Jamuna Oil Company Limited, incorporated in Bangladesh under Companies Act for the Third Quarter Ended on March 31, 2026. 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	
		31.03.2026	30.06.2025
<b>2</b>	<b>PROPERTY, PLANT &amp; EQUIPMENTS</b>		
	Balance b/f	2,761,621,356	2,517,480,845
	Addition	13,118,469	244,296,711
		2,774,739,825	2,761,777,556
	Deletion		(156,200)
		<b>2,774,739,825</b>	<b>2,761,621,356</b>
	<b>Less : Depreciation</b>		
	Balance b/f	1,848,882,570	1,705,607,547
	Charged	106,245,845	143,412,972
		1,955,128,415	1,849,020,519
	Adjustment		(137,949)
		<b>1,955,128,415</b>	<b>1,848,882,570</b>
	Written Down Value	<b>819,611,410</b>	<b>912,738,786</b>
<b>3</b>	<b>CAPITAL WORK-IN-PROGRESS</b>		
	Balance b/f	1,870,456,000	1,376,008,314
	Addition	538,443,342	724,379,886
		<b>2,408,899,342</b>	<b>2,100,388,200</b>
	Less : Capitalized	(707,795,530)	(229,932,200)
		<b>1,701,103,812</b>	<b>1,870,456,000</b>
<b>4</b>	<b>INVESTMENT IN ASSOCIATE</b>		
	Omera Fuels Limited <b>note 4.3</b>	228,838,017	212,397,173
		<b>228,838,017</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 June 2015. JOCL has got allotment of 5,000,000 right shares of Tk. 20 each (Tk. 10 per share premium included) of Omera Fuel Limited (OFL) by 30 June 2019.		
<b>4.3</b>	<b>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	16,440,844.00	16,101,980
		41,138,017	24,697,173
		<b>228,838,017</b>	<b>212,397,173</b>
	The company has accounted for its investment in Associate in Omera Fuels Limited using equity accounting method.		
<b>5</b>	<b>LONG TERM INVESTMENT</b>		
	Investment in Shares - <b>note 5.1</b>	5,453,538,150	5,626,079,470
	Investment in Govt. Treasury & FDR - <b>note 5.2 &amp; 5.3</b>	8,238,541,427	9,083,712,000
		<b>13,692,079,577</b>	<b>14,709,791,470</b>



Amount in Taka		
31.03.2026	30.06.2025	
MJL Bangladesh Limited	87,700,000	87,700,000
Fair Value Gain on Investment (MJL Shares)	5,365,838,150	5,538,379,470
<b>5,453,538,150</b>	<b>5,626,079,470</b>	

### 5.1 Investment In Shares

MJL Bangladesh Limited  
Fair Value Gain on Investment (MJL Shares)

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 The market value of each share of MJL Bangladesh PLC was Tk.88.50 on 31.03.2026 in Chittagong Stock Exchange PLC (CSE).

5.1.3 Fair value gain on investment represents gain per share of Tk. 87.07680 on 61,621,900 shares (As on 30 June 2025 gain per share Tk. 89.87680 on 61,621,900 shares).

### 5.2 INVESTMENT IN GOVT. TREASURY

Principal - Govt. Treasury:

Govt. Treasury Bond

7,014,062,000 7,014,062,000

### 5.3 INVESTMENTS IN FIXED DEPOSITS

Principal-Bank & Financial Institution:

AB Bank PLC

- 100,000,000

Agrani Bank PLC

- 160,750,000

First Security Islami Bank PLC

1,224,479,427 1,099,950,000

Global Islami Bank PLC

- 500,000,000

Janata Bank PLC

- -

Rupali Bank PLC

- -

Union Bank PLC

- 208,950,000

**8,238,541,427 9,083,712,000**

### 6 SHORT TERM INVESTMENT

Govt. Treasury Bill:

- 10,407,864,000

FDR

AB Bank PLC

- -

Agrani Bank PLC

240,000,000 300,000,000

BASIC Bank Limited

200,000,000 40,000,000

Bank Asia PLC

- 40,000,000

Commercial Bank of Cylon

- 40,000,000

Dhaka Bank PLC

- 40,000,000

EXIM Bank PLC

41,980,000 40,000,000

First Security Islami Bank PLC

2,334,518,238 2,161,146,667

Global Islami Bank PLC

4,823,785,320 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

Modhumoti Bank PLC

- 40,000,000

Mutual Trust Bank PLC

40,000,000 -

National Bank PLC

70,938,301 50,000,000

NCC Bank PLC

- 100,000,000

NRB Bank PLC

40,000,000 40,000,000

One Bank PLC

- -

Rupali Bank PLC

- 500,000,000

Shimanto Bank PLC

- 140,000,000

Social Islami Bank PLC

192,953,060 186,370,000

Standard Bank PLC

100,000,000 -

The Premier Bank PLC

- -

Union Bank PLC

3,167,397,037 2,685,970,000

United Commercial Bank PLC

- 100,000,000

**13,151,571,956 21,371,350,667**

6.1 This represents investment in FDR up to the period 01 (one) year.

*[Handwritten Signature]*



		Amount in Taka	
		31.03.2026	30.06.2025
<b>7 INVENTORIES</b>			
Inventories in Trade <b>note - 7.1</b>		10,512,696,424	13,708,671,205
Stores & Spares <b>note - 7.2</b>		108,077,946	105,046,391
		<b>10,620,774,370</b>	<b>13,813,717,596</b>
<b>7.1 Inventories in Trade</b>			
Major Products <b>note 7.1.1</b>		9,907,374,958	13,233,053,617
Minor Products <b>note 7.1.2</b>		605,321,466	475,617,588
		<b>10,512,696,424</b>	<b>13,708,671,205</b>
<b>7.1.1 Major Products</b>			
HOBC		399,165,095	514,888,533
MS		688,233,950	599,622,735
SKO		369,588,931	602,580,157
HSD		7,245,231,897	9,958,596,897
FO		1,036,627,585	1,332,282,397
LSFO		39,094,564	43,072,478
JBO		129,432,936	182,010,420
		<b>9,907,374,958</b>	<b>13,233,053,617</b>
<b>7.1.2 Minor Products</b>			
L.P.Gas		840,900	3,478,761
Lubricants - MJL Products		449,457,694	400,569,196
Lubricants - Blended		22,947,571	27,958,280
Grease - MJL Products		23,314,380	23,141,289
Bitumen		82,766,904	2,382,316
		<b>579,327,449</b>	<b>457,529,842</b>
Raw Materials - Lubricants		25,994,017	18,087,746
		<b>605,321,466</b>	<b>475,617,588</b>
<b>7.2 Stores &amp; Spares</b>			
Non Returnable Empty Packages		6,955,742	6,765,204
L.P.G.Store Materials		53,359,537	52,940,496
Chittagong Terminal Stores		41,882,726	39,980,183
Depot Stores		5,432,709	4,913,276
Pesticide Materials		447,232	447,232
		<b>108,077,946</b>	<b>105,046,391</b>
<b>8 TRADE &amp; OTHER RECEIVABLE</b>			
Trade Receivable - <b>note 8.1</b>		3,611,755,565	3,015,232,880
Other Receivable - <b>note 8.2</b>		1,149,204,897	1,017,238,299
		<b>4,760,960,462</b>	<b>4,032,471,179</b>
<b>8.1 Trade Receivable</b>			
POL Products		3,554,931,150	2,995,953,540
LPG Distributors		56,671,924	19,126,849
Bitumen		5,936,817	5,936,817
		<b>3,617,539,891</b>	<b>3,021,017,206</b>
Provision for Doubtful Debts		(5,784,326)	(5,784,326)
		<b>3,611,755,565</b>	<b>3,015,232,880</b>
<b>8.2 Other Receivable</b>			
Construction of Mongla Oil Installation-BPC		707,795,530	-
Other Receivable - Accrued Interest		441,409,367	1,017,238,299
		<b>1,149,204,897</b>	<b>1,017,238,299</b>

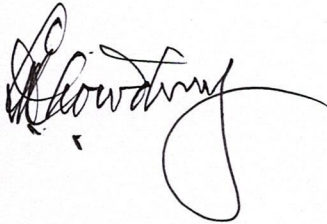


	Amount in Taka	
	31.03.2026	30.06.2025
<b>9 ADVANCES, DEPOSITS &amp; PRE-PAYMENTS</b>		
Advances - note 9.1	15,863,109,542	14,015,957,908
Deposits	385,666,850	369,470,789
Pre-Payments	42,647,124	38,010,193
	<b>16,291,423,516</b>	<b>14,423,438,890</b>
<b>9.1 Advances</b>		
Advances - BPC	10,538,956,786	9,821,394,100
Advances - Other Oil Companies	1,174,428,689	1,252,421,813
Advances - Others	473,100,820	437,668,473
Advance against Capital Expenditure	3,500,000	3,500,000
Advance Income Tax- Note-9.1.1	3,673,123,247	2,500,973,522
	<b>15,863,109,542</b>	<b>14,015,957,908</b>
<b>9.1.1 Advance Income Tax</b>		
Opening Balance	2,500,973,522	1,733,192,882
Add: Payments Made	1,172,149,725	1,802,723,197
	3,673,123,247	3,535,916,079
Less: Adjustment Made	-	1,034,942,557
	<b>3,673,123,247</b>	<b>2,500,973,522</b>
<b>10 CASH AND CASH EQUIVALENTS</b>		
Cash at Bank - note 10.1	41,282,594,240	43,051,489,183
Cash in Hand	1,119,492	755,041
	<b>41,283,713,732</b>	<b>43,052,244,224</b>
<b>10.1 Cash at Bank</b>		
Short Notice Deposit	39,124,997,376	38,460,500,303
Current Deposit	987,920	988,880
	39,125,985,296	38,461,489,183
Fixed Deposit Receipt	2,156,608,944	4,590,000,000
	<b>41,282,594,240</b>	<b>43,051,489,183</b>
<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>

*[Handwritten Signature]*



	Amount in Taka	
	31.03.2026	30.06.2025
<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)
	149,242,001	149,242,001
	<b>152,833,103</b>	<b>152,833,103</b>
<b>13 GENERAL RESERVE</b>		
Opening Balance	12,500,000,000	12,500,000,000
Transferred during the Period	5,000,000,000	-
Closing Balance	<b>17,500,000,000</b>	<b>12,500,000,000</b>
<b>14 FAIR VALUE GAIN ON INVESTMENT</b>		
Opening Balance	4,707,622,549	4,517,992,273
Other Comprehensive Income/(Loss)	(172,541,320)	782,598,130
Deferred Tax on Un-Realized (Gain)/Loss	25,881,198	(592,967,854)
Closing Balance	<b>4,560,962,427</b>	<b>4,707,622,549</b>
<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 period	2,934,199,690	6,481,921,193
Final Cash Dividend 2025	(1,987,642,800)	(1,656,369,000)
Closing Balance	<b>7,741,703,213</b>	<b>11,795,146,323</b>
<b>16 DEFINED BENEFITS OBLIGATIONS - GRATUITY</b>		
Opening Balance	918,976,080	943,487,500
Provision made during the period	57,368,139	84,316,537
	<b>976,344,219</b>	<b>1,027,804,037</b>
Payment made during the period	(81,031,597)	(108,827,957)
	<b>895,312,622</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	(116,740,779)	2,244,632
Adjusted for Unrealized Gain on Quoted Share	(25,881,198)	592,967,854
Closing Balance	<b>706,964,055</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 March 2026</b>					
Property, Plant & Equipments (Except Land)	20.00%	786,154,383	862,947,485	(76,793,102)	(15,358,620)
Provision for Gratuity	20.00%	(895,312,622)	-	(895,312,622)	(179,062,524)
Accrued Interest on deposits	20.00%	441,409,367	-	441,409,367	88,281,873
Investment in Associate	20.00%	228,838,017	187,700,000	41,138,017	8,227,603
		561,089,145	1,050,647,485	(489,558,340)	(97,911,668)
Investment in Quoted Share	15.00%	5,453,538,150	87,700,000	5,365,838,150	804,875,723
		<b>6,014,627,295</b>	<b>1,138,347,485</b>	<b>4,876,279,810</b>	<b>706,964,055</b>

**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 on deposits	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>

Amount in Taka	
31.03.2026	31.12.2025

**17.1 DEFERRED TAX LIABILITY / (ASSET)**

Opening Balance			
On Deferred Tax (Assets)/Liabilities		(153,659,098)	18,829,111
On Unrealized Gain on Quoted Share		791,935,124	830,756,921
		638,276,026	849,586,032
Adjusted for Deferred Tax (Assets)/Liabilities		55,747,430	(172,488,209)
Adjusted for Unrealized Gain on Quoted Share		12,940,600	(38,821,798)
<b>Closing Balance</b>		<b>706,964,055</b>	<b>638,276,026</b>

Deferred Tax Liability/ (Asset)	Rate	Carrying Amount	Tax Base	Temporary Difference	Deferred Tax (Assets)/ Liabilities
<b>A. As on 31 March 2026</b>					
Property, Plant & Equipments (Except Land)	20.00%	786,154,383	862,947,485	(76,793,102)	(15,358,620)
Provision for Gratuity	20.00%	(895,312,622)	-	(895,312,622)	(179,062,524)
Accrued Interest on deposits	20.00%	441,409,367	-	441,409,367	88,281,873
Investment in Associate	20.00%	228,838,017	187,700,000	41,138,017	8,227,603
		561,089,145	1,050,647,485	(489,558,340)	(97,911,668)
Investment in Quoted Share	15.00%	5,453,538,150	87,700,000	5,365,838,150	804,875,723
		<b>6,014,627,295</b>	<b>1,138,347,485</b>	<b>4,876,279,810</b>	<b>706,964,055</b>

**B. As on 31 December 2025**

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 on deposits	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>



Amount in Taka	
31.03.2026	30.06.2025

## 18 CREDITORS & ACCURALS

For Trading Supplies & Services - note 18.1  
For Expenses - note 18.2

60,198,799,935	77,416,723,027
5,070,925,442	2,485,217,077
<b>65,269,725,377</b>	<b>79,901,940,104</b>

### 18.1 Creditors for Trading Supplies & Services

Payable to BPC  
Payable to Others

56,276,639,997	73,893,638,079
3,922,159,938	3,523,084,948
<b>60,198,799,935</b>	<b>77,416,723,027</b>

### 18.2 Creditors for Expenses

For BPC  
For Officers & Staffs against salary  
Tanker Charges Payable  
Workers' Profit Participation & Welfare Fund - Note- 18.2.1  
Railway Freight Payable  
\*For Others

2,797,736,731	1,474,812,018
76,861,725	75,102,527
267,571,765	163,586,632
251,027,987	425,595,685
35,046,804	31,121,707
1,642,680,430	314,998,508
<b>5,070,925,442</b>	<b>2,485,217,077</b>

\* Creditors and accruals for others included amounting to taka 1,266,154,364 against non-consideration of interest income (due to doubtful of realization) on SND and FDR related to First Security Islami Bank PLC, Global Islami Bank PLC, EXIM Bank PLC, Union Bank PLC & Social Islami Bank PLC.

#### 18.2.1 Workers' Profit Participation & Welfare Fund

Opening Balance  
Provision made for the period/year  
Payment made for the period/year

425,595,685	290,555,845
208,468,418	425,595,685
(383,036,116)	(290,555,845)
<b>251,027,987</b>	<b>425,595,685</b>

## 19 LIABILITY FOR OTHER FINANCE

Dealers & Distributors ( Security Deposit)  
LPG Distributors ( Security Deposit)  
Supplier & Contractors ( Security Deposit)  
BPC's Fuel Sector Development Fund

190,790,235	191,741,595
14,807,790	14,807,790
81,120,960	80,820,785
1,461,131,346	473,948,100
<b>1,747,850,331</b>	<b>761,318,270</b>

## 20 PROVISION FOR INCOME TAX

Opening Balance  
Provision Made - note 20.1

1,699,195,054	1,115,883,450
1,159,881,876	1,618,254,161
<b>2,859,076,930</b>	<b>2,734,137,611</b>
	(1,034,942,557)
<b>2,859,076,930</b>	<b>1,699,195,054</b>

Adjustment Made During the Period (Note-9.1.1)



20.1 Income Tax Provision made during the period:

	Amount In Taka		Amount In Taka	
	Jul '25 to Mar '26	Jul '24 to Mar '25	Jan to Mar 2026	Jan to Mar 2025
<b>Computation of Total Income</b>				
Income Year 2025-2026 (Nine Months & 3rd Quarter)				
Assessment Year 2026-2027 (Nine Months & 3rd Quarter)				
Accounting Profit Before Income Tax	3,977,340,787	5,326,947,050	1,114,747,707	1,606,293,216
Less : Share of profit of associate (Net off tax)	(16,440,844)	(12,806,064)	(4,649,815)	(7,240,484)
	<b>3,960,899,943</b>	<b>5,314,140,986</b>	<b>1,110,097,892</b>	<b>1,599,052,732</b>
<b>Less : Items for Separate Consideration</b>				
Dividend Income	(320,433,880)	(320,433,880)	(320,433,880)	-
Interest Income	(3,946,303,422)	(5,184,596,025)	(1,318,455,024)	(1,724,471,733)
Rent Income	(27,047,064)	(27,889,601)	(9,015,688)	(9,375,867)
Lisence Fee, HBL & Car Loan Int and Others	(7,793,295)	(7,233,368)	(2,310,927)	(2,808,955)
Accounting Profit on Sale of Fixed Assets	-	-	-	-
	<b>(340,677,718)</b>	<b>(226,011,888)</b>	<b>(540,117,627)</b>	<b>(137,603,823)</b>
<b>Add : Inadmissible Expenses:</b>				
Accounting Depreciation	106,245,845	109,391,593	34,204,215	36,856,556
Unpaid/Payable Finance Charge-BPC/WPF Interest	122,095,899	98,549,522	(134,428,315)	(60,810,749)
Entertainments Expenses	2,389,252	2,603,090	820,515	1,656,640
Contribution to WPP & WF	-	-	-	-
Provision for Gratuity	57,368,139	72,198,642	6,101,348	1,184,608
	<b>(52,578,583)</b>	<b>56,730,959</b>	<b>(633,419,864)</b>	<b>(158,716,768)</b>
<b>Less : Expenses Admissible But Not Shown:</b>				
Depreciation as per 3rd Schedule	58,292,847	48,024,753	27,413,623	17,040,476
Amortization	105,053	78,791	-	26,264
Entertainments Expenses	2,389,252	2,603,090	820,515	1,656,640
Payment of Gratuity	81,031,597	58,807,855	36,884,364	31,323,033
	<b>141,818,749</b>	<b>109,514,489</b>	<b>65,118,502</b>	<b>50,046,413</b>
(a) Business Income	(194,397,332)	(52,783,530)	(698,538,366)	(208,763,181)
(b) Rent Income	27,047,064	27,889,601	9,015,688	9,375,867
(c) Financial Assets Income	4,842,566,234	5,980,454,127	1,381,532,482	1,928,979,122
(d) Other Sources Income	7,793,295	7,233,368	2,310,927	2,808,955
(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>4,683,009,261</b>	<b>5,962,793,566</b>	<b>694,320,731</b>	<b>1,732,400,763</b>
<b>Current Tax Charge During the Period:</b>				
<b>i) Calculation of Tax Liability:</b>				
On Business Income 20.00%	184,400,557	184,400,557	83,572,350	52,887,884
On Rent Income 20.00%	5,409,413	5,577,920	1,803,138	1,875,173
On Other Sources Income 20.00%	1,558,659	1,446,674	462,185	561,791
On Capital Gain Income on Asset Disposal 15.00%	-	-	-	-
On Financial Assets Income 20.00%	968,513,247	1,196,090,825	207,070,289	182,496,222
<b>Total Tax Expenses</b>	<b>1,159,881,876</b>	<b>1,387,515,976</b>	<b>292,907,962</b>	<b>237,821,070</b>
<b>ii) Minimum Tax U/S-163(5)</b>	<b>60,270,181</b>	<b>43,540,349</b>	<b>16,502,791</b>	<b>13,588,708</b>
<b>Current Tax Liability</b>				
<b>(Higher one among i and ii)</b>	<b>1,159,881,876</b>	<b>1,387,515,976</b>	<b>292,907,962</b>	<b>237,821,070</b>

21 UNCLAIMED DIVIDEND

	31.03.2026	30.06.2025
Opening Balance	7,742,470	7,592,648
Cash Dividend for the year	1,987,642,800	1,656,369,000
	<b>1,995,385,270</b>	<b>1,663,961,648</b>
Payment Warrants Cleared	(1,983,982,476)	(1,654,186,586)
Transfer To CMSF	-	(2,032,592)
	<b>11,402,794</b>	<b>7,742,470</b>



Amount In Taka	
31.03.2026	31.03.2025

## 22 EARNINGS PER SHARE (EPS)

	Amount In Taka		Amount In Taka	
	Jan-Mar 2026 Third Quarter	Jan-Mar 2025 Third Quarter	Jul 25-Mar 2026 Nine Months	Jul 24-Mar 2025 Nine Months
Earnings attributable to the Ordinary Shareholders	766,092,315	1,405,845,300	2,934,199,690	4,046,911,484
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>6.94</b>	<b>12.73</b>	<b>26.57</b>	<b>36.65</b>

\*\* Earning per share has been decreased mainly due to decrease in net earnings on petroleum products and interest income on bank deposits during the current period comparing with previous year's same period.

Amount In Taka		
31.03.2026	30.06.2025	31.03.2025

## 23 NET ASSETS VALUE (NAV) PER SHARE

The computation of NAV Per Share is given below:

Total Assets	102,550,076,852	114,398,605,985	116,197,826,494
Less: Total Liabilities	71,490,332,109	84,138,758,010	87,962,965,950
	<b>31,059,744,743</b>	<b>30,259,847,975</b>	<b>28,234,860,544</b>
Number of ordinary shares outstanding during the period	110,424,600	110,424,600	110,424,600
<b>Net Assets Value (NAV) Per Share</b>	<b>281.28</b>	<b>274.03</b>	<b>255.69</b>

## 24 NET OPERATING CASH FLOW PER SHARE

Net Operating Cash Flow (from Statement of Cash Flows)

Weighted average number of ordinary shares during the period

**Net Operating Cash Flow Per Share (NOCFPS)**

	31.03.2026	31.03.2025
Net Operating Cash Flow (from Statement of Cash Flows)	(14,834,829,314)	9,745,759,140
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>(134.34)</b>	<b>88.26</b>

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

Amount In Taka	
31.03.2026	31.03.2025

## 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		3,960,899,943	5,314,140,986
<b>Adjustment to reconcile net income to net cash:</b>			
Depreciation	(Note-30)	106,245,845	109,391,593
Gain on sale of Fixed Assets	(Note-31)	-	-
Interest on Bank Deposits	(Note-31)	(2,993,630,933)	(5,184,596,025)
Interest on Govt. Treasury	(Note-25.5)	(952,672,489)	-
Dividend Income	(Note-31)	(320,433,880)	(320,433,880)
Income Tax paid	(Note-25.3)	(1,172,149,725)	(1,316,041,273)
		<b>(1,371,741,239)</b>	<b>(1,397,538,599)</b>
<b>Changes in Working Capital:</b>			
(Increase)/Decrease in Inventories	(Note-25.12 & 25.13)	3,192,943,226	2,968,164,827
(Increase)/Decrease in Trade Receivable	(Note-25.14)	(1,304,318,215)	(635,520,431)
(Increase)/Decrease in Advances, Deposits and Pre-payments	(Note-25.7)	(695,834,901)	2,591,265,409
(Decrease)/Increase in Creditors & Accruals	(Note-25.8)	(14,632,214,727)	6,205,997,147
		<b>(13,439,424,617)</b>	<b>11,129,906,952</b>
(Decrease)/Increase in Deferred Liabilities		(23,663,458)	13,390,787
		<b>(13,463,088,075)</b>	<b>11,143,297,739</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>		<b>(14,834,829,314)</b>	<b>9,745,759,140</b>



		Amount In Taka	
		31.03.2026	31.03.2025
<b>25.1 COLLECTION FROM SALES &amp; OTHER INCOME</b>			
Gross Value of Margin basis Products Marketing		148,128,093,411	158,622,012,247
Product Operational Gain/(Loss)		(179,614,616)	(198,146,044)
(Increase)/Decrease in Accounts Receivables	(Note-25.14)	(1,304,318,215)	(635,520,431)
Receipts of Other Operating Income	(Note-27)	122,624,078	132,820,035
Receipts as Other Income	(Note-25.9)	34,840,359	35,122,969
Profit on Sale' of Fixed Assets	(Note-31)	-	-
		<b>146,801,625,018</b>	<b>157,956,288,776</b>
<b>25.2 PAYMENT FOR COST &amp; OTHER EXPENSES</b>			
Cost Value of Margin basis Product Marketing		146,921,491,227	157,315,538,328
Administrative Selling & Distribution exp	(Note-28)	775,279,199	795,976,387
(Increase)/Decrease in Provision for Gratuity	(Note-16 & 25.15)	23,663,458	(13,390,787)
Provision for Worker's Profit Participation Fund	(Note-18.2.1)	208,468,418	279,691,631
Financial Expenses for WPP&WP	(Note-29)	269,489,520	171,945,377
Financial Expenses for Products Supply	(Note-29)	122,095,900	98,549,522
<b>Adjustments with current assets &amp; liabilities:</b>			
Inventories in trade- Increase/ (decrease)	(Note-25.12)	(3,195,974,781)	(2,972,742,749)
Stores & spare- Increase/ (decrease)	(Note-25.13)	3,031,555	4,577,922
Advance Deposit& Prepayments- Increase/ (decrease)	(Note-25.7)	695,834,901	(2,591,265,409)
Creditors & Accruals- (Increase)/ Decrease	(Note-25.8)	14,632,214,727	(6,205,997,147)
		<b>160,455,594,124</b>	<b>146,882,883,075</b>
<b>25.3 Income Tax Paid (Note-9)</b>			
Opening Income Tax Paid		2,500,973,522	1,733,192,882
Less: Adjustment made during the period (Note-20)		-	-
		2,500,973,522	1,733,192,882
Less: Closing Income Tax		3,673,123,247	3,049,234,155
Income Tax Paid		(1,172,149,725)	(1,316,041,273)
<b>Income Tax Paid for the period</b>		<b>(1,172,149,725)</b>	<b>(1,316,041,273)</b>
<b>25.4 Investment in Govt. Treasury Bond/Bill and FDR (Note-5 &amp; 6)</b>			
Investment-Long Term-Opening		9,083,712,000	6,290,000,000
Investment-Short Term-Opening		21,371,350,667	18,600,000,000
		30,455,062,667	24,890,000,000
Investment-Long Term-Closing		8,238,541,427	2,250,000,000
Investment-Short Term-Closing		13,151,571,956	13,340,794,667
		21,390,113,383	15,590,794,667
Investment (made)/encashed		<b>9,064,949,284</b>	<b>9,299,205,333</b>
<b>25.5 Interest Receipts on Govt. Treasury Bond/Bill, FDR &amp; SND (Note-8 &amp; 31)</b>			
Accrued Interest-Opening		1,017,238,299	987,573,125
Interest Income		3,946,303,422	1,575,909,040
		4,963,541,721	2,563,482,165
Less: Accrued Interest-Closing		441,409,367	512,148,903
		<b>4,522,132,354</b>	<b>2,051,333,262</b>
<b>25.6 Dividend Paid (Note-21)</b>			
Unclaimed Dividend-Opening		7,742,470	7,592,648
Dividend Declared		1,987,642,800	1,656,369,000
		1,995,385,270	1,663,961,648
Less: Unclaimed Dividend-Closing		11,402,794	293,830,167
		<b>1,983,982,476</b>	<b>1,370,131,481</b>



	Amount In Taka	
	31.03.2026	31.03.2025
<b>25.7 Advances, Deposits &amp; Pre-Payments (Note-9)</b>		
Advances-Closing	15,863,109,542	13,370,213,957
Less: Advance Income Tax	(3,673,123,247)	(3,049,234,155)
Less: Advance against Capital Expenditure	(3,500,000)	(3,500,000)
	12,186,486,295	10,317,479,802
Deposits-Closing	385,666,850	82,260,437
Pre-Payments-Closing	42,647,124	37,979,901
	12,614,800,269	10,437,720,140
Advances-Opening	14,015,957,908	14,637,744,791
Less: Advance Income Tax	(2,500,973,522)	(1,733,192,882)
Less: Advance against Capital Expenditure	(3,500,000)	(3,500,000)
	11,511,484,386	12,901,051,909
Deposits-Opening	369,470,789	89,875,501
Pre-Payments-Opening	38,010,193	38,058,139
	11,918,965,368	13,028,985,549
Advances, Deposits & Pre-Payments-Increase/(Decrease)	<b>695,834,901</b>	<b>(2,591,265,409)</b>
<b>25.8 Creditors &amp; Accruals (Note-18)</b>		
Creditors & Accruals-Closing	65,269,725,377	83,052,364,371
Creditors & Accruals-Opening	79,901,940,104	76,846,367,224
Creditors & Accruals-Increase/(Decrease)	<b>(14,632,214,727)</b>	<b>6,205,997,147</b>
<b>25.9 Receipts from Other Income (Note-31)</b>		
License Fee	304,680,677	3,970,868
Rent Receipts	540,373	27,889,601
Others	401,183	275,000
Interest on House Building Loans	3,792,307	2,293,810
Interest on Car Loan	3,059,432	693,690
Profit on Sale of Fixed Assets	-	-
	<b>312,473,972</b>	<b>35,122,969</b>
<b>25.10 Acquisition of Fixed Asset-PPE</b>		
Addition During the Period (Note-2)	13,118,469	33,914,807
	<b>13,118,469</b>	<b>33,914,807</b>
<b>25.11 Capital Work-in-Progress (Note-3)</b>		
WIP-Closing Balance	1,701,103,812	2,333,336,128
WIP-Opening Balance	1,870,456,000	1,870,456,000
	<b>(169,352,188)</b>	<b>462,880,128</b>
<b>25.12 Inventories in Trade (Note-7)</b>		
Inventories in Trade-Closing Balance	10,512,696,424	16,004,974,492
Inventories in Trade-Opening Balance	13,708,671,205	18,977,717,241
Inventories in Trade-Increase/(Decrease)	<b>(3,195,974,781)</b>	<b>(2,972,742,749)</b>
<b>25.13 Stores &amp; Spares (Note-7)</b>		
Stores & Spares-Closing Balance	108,077,946	109,998,408
Stores & Spares-Opening Balance	105,046,391	105,420,486
Stores & Spares-Increase/(Decrease)	<b>3,031,555</b>	<b>4,577,922</b>
	<b>(3,192,943,226)</b>	<b>(2,968,164,827)</b>
<b>25.14 Accounts Receivables (Note-8)</b>		
Receivables-Opening Balance	3,015,232,880	2,241,662,589
Receivables-Closing Balance	4,319,551,095	2,877,183,020
Accounts Receivables-(Increase)/Decrease	<b>(1,304,318,215)</b>	<b>(635,520,431)</b>
<b>25.15 Gratuity Provision (Note-16)</b>		
Gratuity Provision-Closing Balance	895,312,622	956,878,287
Gratuity Provision-Opening Balance	918,976,080	943,487,500
Gratuity Provision-Increase/(Decrease)	<b>(23,663,458)</b>	<b>13,390,787</b>
<b>25.16 Other Finance (Note-19)</b>		
Other Finance-Closing Balance	1,747,850,331	678,762,427
Other Finance-Opening Balance	761,318,270	549,401,102
Other Finance-Increase/(Decrease)	<b>986,532,061</b>	<b>129,361,325</b>



**9 Month (Jul'25 to Mar'26)**

**26.1 NET EARNINGS ON PETROLEUM PRODUCTS**

Turnover - note 26.1.2

Less : Cost of goods sold - note 26.1.2

Add : Operational Gain - note 26.1.1

Jul'25-Mar.'26 Taka	Jul'24-Mar.'25 Taka
148,128,093,411	158,622,012,247
(146,921,491,227)	(157,315,538,328)
1,206,602,184	1,306,473,919
(179,614,616)	(198,146,044)
<b>1,026,987,568</b>	<b>1,108,327,875</b>

**26.1.1 Gross earnings on Petroleum Product - note 26.1.1**

July 2025 to March 2026			July 2024 to March 2025		
Gross Earnings	Operational Gain/(Loss)	Net earning	Gross Earnings	Operational Gain/(Loss)	Net earning

**i. Major Products**

HOBC	107,530,335	(45,501,237)	62,029,098	97,377,495	(55,915,181)	41,462,314
MS	126,712,296	(68,726,167)	57,986,129	125,203,374	(93,756,951)	31,446,423
SKO	8,722,206	1,040,341	9,762,547	14,101,800	2,558,163	16,659,963
HSD	775,017,093	(162,710,585)	612,306,508	842,901,216	(254,671,779)	588,229,437
LSFO	-	(52,795)	(52,795)	322,104	1,269,385	1,591,489
FO	55,818,449	95,475,215	151,293,664	100,637,170	200,429,078	301,066,248
MTT	-	-	-	-	-	-
JBO	2,103,500	860,612	2,964,112	1,373,710	1,941,241	3,314,951
<b>Sub Total</b>	<b>1,075,903,879</b>	<b>(179,614,616)</b>	<b>896,289,263</b>	<b>1,181,916,869</b>	<b>(198,146,044)</b>	<b>983,770,825</b>

**ii. Minor Products**

Bitumen	1,795,265	-	1,795,265	2,309,953	-	2,309,953
Lubricants &	119,978,730	-	119,978,730	115,033,597	-	115,033,597
LPG	8,924,310	-	8,924,310	7,213,500	-	7,213,500
<b>Sub Total</b>	<b>130,698,305</b>	<b>-</b>	<b>130,698,305</b>	<b>124,557,049</b>	<b>-</b>	<b>124,557,049</b>
<b>Grand Total</b>	<b>1,206,602,184</b>	<b>(179,614,616)</b>	<b>1,026,987,568</b>	<b>1,306,473,919</b>	<b>(198,146,044)</b>	<b>1,108,327,875</b>

**26.1.2 Turnover and Cost of Goods Sold -note 26.1.2**

July 2025 to March 2026			July 2024 to March 2025		
Quantity MT	Turnover Tk	Cost of Goods Sold TK	Quantity MT	Turnover TK	Cost of Goods Sold TK

**i. Major Products**

HOBC	87,337	13,856,041,110	(13,748,510,775)	79,092	13,012,006,351	(12,914,628,856)
MS	98,940	15,776,478,307	(15,649,766,011)	97,761	16,186,618,285	(16,061,414,911)
SKO	8,598	1,207,231,174	(1,198,508,968)	13,902	1,804,626,186	(1,790,524,386)
HSD	919,278	106,983,533,909	(106,208,516,816)	910,188	109,576,705,813	(108,733,804,597)
LSFO	-	-	-	541	58,750,916	(58,428,812)
FO	90,197	8,180,033,018	(8,124,214,569)	169,110	15,652,399,662	(15,551,762,492)
MTT	-	-	-	-	-	-
JBO	1,814	283,893,780	(281,790,280)	1,824	293,100,600	(291,726,890)
<b>Sub Total</b>	<b>1,206,164</b>	<b>146,287,211,298</b>	<b>(145,211,307,419)</b>	<b>1,272,417</b>	<b>156,584,207,812</b>	<b>(155,402,290,943)</b>

**ii. Minor Products**

Bitumen	7,805	536,133,249	(534,337,984)	10,043	688,641,833	(686,331,880)
Lubricants &	1,909	1,073,103,640	(953,124,910)	2,255	1,191,667,852	(1,076,634,255)
LPG	3,719	231,645,224	(222,720,914)	3,006	157,494,750	(150,281,250)
<b>Sub Total</b>	<b>13,433</b>	<b>1,840,882,113</b>	<b>(1,710,183,808)</b>	<b>15,304</b>	<b>2,037,804,434</b>	<b>(1,913,247,385)</b>
<b>Grand Total</b>	<b>1,219,597</b>	<b>148,128,093,411</b>	<b>(146,921,491,227)</b>	<b>1,287,721</b>	<b>158,622,012,247</b>	<b>(157,315,538,328)</b>



3rd Quarter (Jan'26 to Mar'26)

## 26.2 NET EARNINGS ON PETROLEUM PRODUCTS

Turnover - note 26.2.2

Less : Cost of goods sold - note 26.2.2

Add : Operational Gain - note 26.2.1

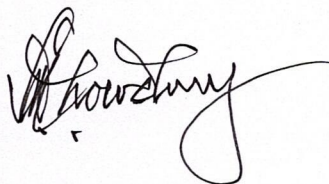
Jan-Mar.'26 Taka	Jan-Mar.'25 Taka
50,625,226,876	57,315,496,607
(50,223,783,680)	(56,850,411,709)
401,443,196	465,084,898
(171,918,657)	(184,853,814)
<b>229,524,539</b>	<b>280,231,084</b>

## 26.2.1 Gross earnings on Petroleum Product - note 26.2.1

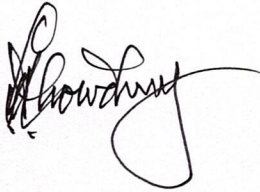
	January to March 2026			January to March 2025		
	Gross Earnings	Operational Gain/(Loss)	Net earning	Gross Earnings	Operational Gain/(Loss)	Net earning
<b>i. Major Products</b>						
HOBC	34,770,735	(18,457,821)	16,312,914	34,099,740	(26,848,927)	7,250,813
MS	41,038,830	(27,828,683)	13,210,147	46,575,729	(43,776,628)	2,799,101
SKO	2,862,760	(754,112)	2,108,648	4,797,000	15,252	4,812,252
HSD	277,899,467	(144,600,539)	133,298,928	326,098,165	(154,905,694)	171,192,471
LSFO	-	-	-	270,812	6,937	277,749
FO	14,229,446	19,826,340	34,055,786	26,737,553	40,172,358	66,909,911
MTT	-	-	-	-	-	-
JBO	683,900	(103,842)	580,058	434,395	482,888	917,283
<b>Sub Total</b>	<b>371,485,138</b>	<b>(171,918,657)</b>	<b>199,566,481</b>	<b>439,013,394</b>	<b>(184,853,814)</b>	<b>254,159,580</b>
<b>ii. Minor Products</b>						
Bitumen	379,084	-	379,084	1,114,569	-	1,114,569
Lubricants &	27,142,704	-	27,142,704	22,306,075	-	22,306,075
LPG	2,436,270	-	2,436,270	2,650,860	-	2,650,860
<b>Sub Total</b>	<b>29,958,058</b>	<b>-</b>	<b>29,958,058</b>	<b>26,071,504</b>	<b>-</b>	<b>26,071,504</b>
<b>Grand Total</b>	<b>401,443,196</b>	<b>(171,918,657)</b>	<b>229,524,539</b>	<b>465,084,898</b>	<b>(184,853,814)</b>	<b>280,231,084</b>

## 26.2.2 Turnover and Cost of Goods Sold -note 26.2.2

	January to March 2026			January to March 2025		
	Quantity MT	Turnover Tk	Cost of Goods Sold TK	Quantity MT	Turnover TK	Cost of Goods Sold TK
<b>i. Major Products</b>						
HOBC	28,241	4,439,086,665	(4,404,315,930)	27,697	4,533,545,767	(4,499,446,027)
MS	32,044	5,059,123,910	(5,018,085,080)	36,367	5,990,218,755	(5,943,643,026)
SKO	2,822	392,580,387	(389,717,627)	4,729	609,825,767	(605,028,767)
HSD	334,738	38,543,432,341	(38,265,532,874)	343,696	41,115,805,574	(40,789,707,409)
LSFO	-	-	-	455	49,238,600	(48,967,788)
FO	20,311	1,677,025,198	(1,662,795,752)	44,930	4,180,781,038	(4,154,043,485)
MTT	-	-	-	-	-	-
JBO	590	92,301,180	(91,617,280)	577	90,832,920	(90,398,525)
<b>Sub Total</b>	<b>418,746</b>	<b>50,203,549,681</b>	<b>(49,832,064,543)</b>	<b>458,450</b>	<b>56,570,248,420</b>	<b>(56,131,235,026)</b>
<b>ii. Minor Products</b>						
Bitumen	1,648	115,866,563	(115,487,479)	4,846	329,260,396	(328,145,827)
Lubricants & Grease	425	243,719,520	(216,576,816)	645	358,110,681	(335,804,606)
LPG	1,015	62,091,112	(59,654,842)	1,105	57,877,110	(55,226,250)
<b>Sub Total</b>	<b>3,088</b>	<b>421,677,195</b>	<b>(391,719,137)</b>	<b>6,595</b>	<b>745,248,187</b>	<b>(719,176,683)</b>
<b>Grand Total</b>	<b>421,834</b>	<b>50,625,226,876</b>	<b>(50,223,783,680)</b>	<b>465,046</b>	<b>57,315,496,607</b>	<b>(56,850,411,709)</b>




	Amount in Taka		Amount in Taka	
	July, 2025 to March, 2026	July, 2024 to March, 2025	January, 2026 to March 2026	January, 2025 to March 2025
<b>27 Other Operating Income</b>				
Product Handling Commission & Others	122,296,749	128,997,104	27,722,848	43,216,163
Service Charges & Others	327,329	3,822,931	172,613	173,599
	<b>122,624,078</b>	<b>132,820,035</b>	<b>27,895,461</b>	<b>43,389,762</b>
<b>28 Administrative, Selling &amp; Distribution Expenses</b>				
Storage, Selling & Administration	179,416,991	166,218,922	61,633,966	63,371,376
Payroll & Benefits	477,028,501	507,897,257	143,753,649	143,979,185
Contributory Provident Fund	10,702,807	11,372,898	3,449,933	3,660,788
Rent & Other Taxes	36,357,026	39,646,208	12,312,170	14,266,147
Travelling & Office Transport	18,541,049	16,754,133	5,670,052	5,998,499
Fuel & Electricity	26,087,670	20,570,611	10,175,984	6,972,577
Repair & Maintenance	14,371,190	19,998,457	4,978,342	6,996,312
Insurance Premium	9,510,215	9,522,651	3,599,825	3,157,426
Audit Fee (Statutory)	462,500	465,000	175,000	175,000
Directors Fee	1,395,000	624,000	639,000	420,000
Management Service Charge	1,406,250	2,906,250	468,750	968,750
	<b>775,279,199</b>	<b>795,976,387</b>	<b>246,856,671</b>	<b>249,966,060</b>
<b>29 Financial Expenses</b>				
Interest on Products Sale	122,095,899	98,549,522	42,282,300	46,035,411
Interest on WPPWF	269,489,520	171,945,377	92,778,905	40,120,588
Bank Charges	8,710,483	11,605,288	2,555,451	4,085,384
	<b>400,295,902</b>	<b>282,100,187</b>	<b>137,616,656</b>	<b>90,241,383</b>
<b>30 Depreciation</b>				
Depreciation Charged	106,245,845	109,391,593	34,204,215	36,856,556
	<b>106,245,845</b>	<b>109,391,593</b>	<b>34,204,215</b>	<b>36,856,556</b>




	Amount in Taka		Amount in Taka	
	July, 2025 to March, 2026	July, 2024 to March, 2025	January, 2026 to March 2026	January, 2025 to March 2025
<b>31 Other Income</b>				
Dividend Income	320,433,880	320,433,880	-	-
Interest on Bank Deposits	2,993,630,933	5,184,596,025	1,105,726,858	1,724,471,733
Interest on Govt. Treasury Bond	647,991,812	-	212,728,166	-
Interest on Govt. Treasury Bill	304,680,677	-	-	-
Licence Fee	3,792,307	3,970,868	1,145,361	1,390,950
Interest on House Building Loan	3,059,432	2,293,810	886,477	1,146,905
Interest on Car Loan	540,373	693,690	177,545	221,100
Rent Receipts	27,047,064	27,889,601	9,015,688	9,375,867
Others	401,183	275,000	101,544	50,000
	<b>4,301,577,661</b>	<b>5,540,152,874</b>	<b>1,329,781,639</b>	<b>1,736,656,555</b>

**32 Related Party Transaction & Balance**

Name of Party/Company	Relation	Transaction During the Period		Closing Balance- Dr./(Cr.)	
		31 March 2026	30 June 2025	31 March 2026	30 June 2025
Bangladesh Petroleum Corp.	Mother Concern	291,976,017,540	452,339,586,858	(35,876,776,957)	(66,021,004,097)
Padma Oil PLC	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	1,533,617,394	3,408,660,198	264,546,427	52,239,447
Eastern Lubricants Blenders Ltd.	BPC Unit	6,247,144	9,076,172	(434,952)	(3,986,352)
Liquefied Petroleum Gas Ltd.	BPC Unit	358,178,106	433,709,944	17,116,827	103,249
Standard Asiatic Oil Co. Ltd.	BPC Unit	1,984,246	109,445,551	(598,318)	2,079,076
<b>Total</b>		<b>293,972,205,448</b>	<b>456,396,639,741</b>	<b>(35,408,342,476)</b>	<b>(65,782,764,181)</b>

