

MEGHNA PETROLEUM LIMITED
Statement of Financial Position
As at 31 March 2025
(Provisional and Un-audited)

	31 March 2025	30 June 2024
Note(s)	Taka	Taka
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	1,132,199,829	1,226,744,647
Right to use Assets	11,285,140	11,656,920
Capital Work-in-Progress	685,863,962	545,077,796
Long Term Investment (FDR)	10,084,226,005	10,402,714,854
Total Non-Current Assets	11,913,574,936	12,186,194,217
Current Assets		
Short Term Investments -Depreciation Fund	1,713,233,200	1,613,757,055
Short Term Investments (FDR)	15,518,190,216	12,355,867,968
Inventories	20,481,029,259	20,259,875,558
Trade and Other Receivables	17,839,386,543	17,476,607,137
Advances, Deposits and Pre-Payments	2,490,035,997	2,658,525,076
Cash and Cash Equivalents	43,212,005,000	32,013,212,233
Total Current Assets	101,253,880,215	86,377,845,027
TOTAL ASSETS	113,167,455,151	98,564,039,244
EQUITY AND LIABILITIES		
Equity		
Share Capital	1,082,161,080	1,082,161,080
Share Money Deposit	116,061,862	116,061,862
General Reserve	21,905,000,048	18,405,000,048
Depreciation Fund Reserve	419,072,045	312,723,333
Retained Earnings	4,092,066,753	5,419,719,553
Equity attributable to owners of the Company	27,614,361,788	25,335,665,876
Non-Current Liabilities		
Defined Benefit Obligations-Gratuity	83,760,067	90,535,111
Deferred Tax Liabilities	39,628,603	53,615,132
Long Term Borrowing	100,196,236	111,797,906
Lease Liability - non-current portion	3,950,805	4,350,448
Total Non-Current Liabilities	227,535,711	260,298,597
Current Liabilities		
Short Term Borrowing	73,896,558	62,294,888
Creditors & Accruals	83,758,934,368	71,031,696,872
Lease liabilities - current portion	470,719	494,696
Provision for WPPF and Welfare Fund	281,139,374	365,952,079
Unclaimed Dividend	9,042,705	9,042,705
Income Tax Payable	1,202,073,928	1,498,593,531
Total Current Liabilities	85,325,557,652	72,968,074,771
Total Liabilities	85,553,093,363	73,228,373,368
TOTAL EQUITY AND LIABILITIES	113,167,455,151	98,564,039,244
Net Assets Value (NAV) Per Share	255.18	234.12

The annexed notes 1 to 18 form integral part of the financial statements.



Company Secretary



General Manager (A & F)



Managing Director



Director

Director

MEGHNA PETROLEUM LIMITED
Statement of Profit or Loss and Other Comprehensive Income
For the period from 01 July 2024 to 31 March 2025
(Provisional and Un-audited)

		01 July 2024 to 31 March 2025	01 July 2023 to 31 March 2024	01 January 2025 to 31 March 2025	01 January 2024 to 31 March 2024
	Note(s)	Taka	Taka	Taka	Taka
Gross Earnings on Petroleum Products	4	2,037,054,414	1,624,388,042	704,101,691	535,773,778
Net Operational Gain / (Loss)	4.01	160,948,815	119,510,876	63,452,441	23,534,782
Net Earnings on Petroleum Products		2,198,003,229	1,743,898,918	767,554,132	559,308,560
Other Operating Income	5	196,763,241	190,632,035	47,257,010	97,160,461
Total Income		2,394,766,470	1,934,530,953	814,811,142	656,469,021
Operating Expenses:					
Administrative, Selling and Distribution Expen:		(1,105,598,048)	(1,017,875,311)	(385,818,646)	(355,105,789)
Financial Expenses	6	(222,031,265)	(137,231,594)	(98,459,278)	(45,789,764)
Interest Expenses through BPC	7	(107,061,015)	(106,811,769)	(39,482,698)	(36,375,791)
		(1,434,690,328)	(1,261,918,674)	(523,760,622)	(437,271,344)
Total Operating Profit		960,076,142	672,612,279	291,050,520	219,197,677
Non-Operating Income	8	4,662,711,340	3,516,427,796	1,336,621,488	1,279,255,440
Net Profit Before WPP&WF		5,622,787,482	4,189,040,075	1,627,672,008	1,498,453,117
Contribution to Workers' Profit Participation and Welfare Fund @ 5% on net profit		(281,139,374)	(209,452,004)	(81,383,600)	(74,922,656)
Net Profit Before Income Tax		5,341,648,108	3,979,588,071	1,546,288,408	1,423,530,461
Income tax (expenses)/benefits :					
Current tax		(1,237,264,889)	(1,044,739,450)	(436,483,079)	(376,112,019)
Deferred tax		13,986,529	10,698,662	(1,960,629)	6,992,107
		(1,223,278,360)	(1,034,040,788)	(438,443,708)	(369,119,912)
Net Profit After Tax Transferred to Retained Earnings		4,118,369,748	2,945,547,283	1,107,844,700	1,054,410,549
Other Comprehensive Income					
Items that will never be reclassified to profit or loss		-	-	-	-
Items that are or may be reclassified to profit or loss		-	-	-	-
Total Comprehensive Income		4,118,369,748	2,945,547,283	1,107,844,700	1,054,410,549
Earnings per share (EPS)	9	38.06	27.22	10.24	9.74

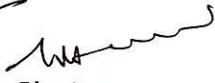
The annexed notes 1 to 18 form integral part of the financial statements.


Company Secretary


General Manager (A & F)


Managing Director


Director


Director

MEGHNA PETROLEUM LIMITED
Statement of Changes in Equity
For the Period ended at 31 March 2025
(Provisional and Un-audited)

Particulars	Amount in Taka					
	Share Capital	General Reserve	Share Money Deposit	Depreciation Fund Reserve	Retained Earnings	Total Equity
Balance as on 1 July 2023	1,082,161,080	15,805,000,048	116,061,862	218,180,701	4,422,746,959	21,644,150,650
Cash Dividend Paid during the Year	-	-	-	-	(1,731,457,728)	(1,731,457,728)
Transferred to General Reserve	-	2,600,000,000	-	-	(2,600,000,000)	-
Transferred to Depreciation Fund Reserve	-	-	-	94,542,632	(94,542,632)	-
Net Profit after Tax for the Year 2023-2024	-	-	-	-	5,422,972,954	5,422,972,954
Balance as at 30 June 2024	1,082,161,080	18,405,000,048	116,061,862	312,723,333	5,419,719,553	25,335,665,876
Balance as on 1 July 2024	1,082,161,080	18,405,000,048	116,061,862	312,723,333	5,419,719,553	25,335,665,876
Cash Dividend Paid During the Period	-	-	-	-	(1,839,673,836)	(1,839,673,836)
Transferred to General Reserve	-	3,500,000,000	-	-	(3,500,000,000)	-
Transferred to Depreciation Fund Reserve	-	-	-	106,348,712	(106,348,712)	-
Net Profit after Tax for the period ended at 31 March 2025	-	-	-	-	4,118,369,748	4,118,369,748
Balance as at 31 March 2025	1,082,161,080	21,905,000,048	116,061,862	419,072,045	4,092,066,753	27,614,361,788



Company Secretary



General Manager (A & F)



Managing Director



Director



Director

MEGHNA PETROLEUM LIMITED
Statement of Cash Flows
For the period from 01 July 2024 to 31 March 2025

	01 July 2024 to 31 March 2025	01 July 2023 to 31 March 2024
Note(s)	Taka	Taka
A. Operating Activities		
Cash Received from Customers	13.01 217,556,232,189	221,978,562,773
Cash Paid to Suppliers, Employees and Others	13.02 (204,494,305,164)	(225,759,226,520)
Cash from operation	13,061,927,025	(3,780,663,747)
Cash Received from Non-Operating Income	13.03 4,662,711,340	3,516,427,796
Cash Payment for Financial Expenses	13.04 (329,092,280)	(244,043,363)
Income Tax Paid	13.05 (1,237,264,889)	(1,044,739,450)
Net Cash Generated by Operating Activities	16,158,281,196	(1,553,018,764)
B. Investing Activities		
Capital Expenditures	14.01 (275,981,194)	(139,026,525)
Long term Investments	14.02 318,488,849	(2,864,791,773)
Short term Investments	14.03 (3,162,322,248)	(872,901,924)
Net Cash Used in Investing Activities	(3,119,814,593)	(3,876,720,222)
C. Financing Activities		
Payment against Right of Use Asset	15.01 -	-
Dividend Paid /Transferred	15.02 (1,839,673,836)	(1,731,713,224)
Net Cash Used in Financing Activities	(1,839,673,836)	(1,731,713,224)
D. Net Increase of Cash and Cash Equivalents during the period (A+B+C)	11,198,792,767	(7,161,452,210)
E. Opening Cash and Cash Equivalents	32,013,212,233	42,703,857,210
F. Closing Cash and Cash Equivalents (D+E)	43,212,005,000	35,542,405,000
 Net Operating Cash Flow Per Share (NOCFPS)	 11 149.31	 (14.35)


Company Secretary


General Manager (A & F)


Managing Director


Director


Director

MEGHNA PETROLEUM LIMITED
Notes to the Financial Statements
As at and for the period ended 31 March 2025

1.00 THE REPORTING ENTITY

1.01 Legal form of enterprise

Meghna Petroleum Limited (hereinafter referred to as the company) was incorporated in Bangladesh on 27 December, 1977 as a Private Limited Company. All but six shares of the Company are held by the Bangladesh Petroleum Corporation (hereinafter referred to as BPC). Subsequently, it was converted into a Public Limited Company on 29 May 2007 vide special resolution dated 29 May 2007 under the Companies Act 1994. As resolved in the Board of BPC, the present owner of the shares, and also as per resolution taken in the EGM, the Company shall off load 12,000,000 ordinary shares of Tk 10 each to the general public / institutions at market price in accordance with regulation 5 of Stock Exchange (direct listing) regulations 2006, the Depository Act 1999 and regulations issued there under. The shares were floated for public offering on 14 January 2008.

The registered office and principal place of business of the company is located at 58-59, Agrabad Commercial Area, Chattogram, Bangladesh.

1.02 Nature of the business

The activities of the Company comprise the procurement, storage and marketing of Petroleum products and Lubricants, Bitumen and Liquefied Petroleum Gas (LPG) in Bangladesh.

2.00 BASIS OF PREPARATION AND PRESENTATION OF THE FINANCIAL STATEMENTS

2.01 Statement of compliance

The Financial Statements have been prepared in accordance International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 2020, relevant guidelines issued by the Bangladesh Securities and Exchange Commission(BSEC), Financial Reporting Act 2015 and other applicable laws and regulations. The titles and format of these financial statements follow the requirements of IFRSs which are to some extent different from the requirement of the Companies Act 1994. However, such differences are not material and, in the view of management, IFRSs titles and format give better presentation to the shareholders.

On 14 December 2017, the Institute of Chartered Accountants of Bangladesh (ICAB) has adopted International Financial Reporting Standards issued by the International Accounting Standards Board as IFRSs. As the ICAB previously adopted such standards as Bangladesh Financial Reporting Standards without any modification, this recent adoption will not have any impact on the financial statements of the Company going forward.

2.02 Basis of reporting

The financial statements are prepared and presented for external users by the company in accordance with identified financial reporting framework. Presentation has been made in compliance with the requirements of IAS 1 – “Presentation of Financial Statements”. The financial statements comprise of:

- a) A statement of financial position as at 31 March 2025.
- b) A statement of profit or loss and other comprehensive income for the period ended 31 March 2025.
- c) A statement of changes in equity for the period ended 31 March 2025.
- d) A statement of cash flows for the period ended 31 March 2025.
- e) Notes, comprising a summary of significant accounting policies and explanatory information.

Further more, as per IAS 1, the financial statements comparative information and a statement of financial position as at the beginning of the preceding period (in case of restatement) and also the disclosure of assets and liabilities under current and non-current classification separately.

2.03 Going concern

The Company has adequate resources to continue its operation for the foreseeable future and hence, the financial statements have been prepared on a going concern basis. As per Management's assessment there are no material uncertainties related to events or conditions which may cast significant doubt upon the company's ability to continue going concern.

2.04 Reporting period

These financial statements of the company cover for the period from 01 July 2024 to 31 March 2025 and is followed consistently.

2.05 Applicable accounting standards

The following IASs and IFRSs are applicable for preparation and reporting of the Financial Statements for the period under review:

IAS - 1	Presentation of Financial Statements
IAS - 2	Inventories
IAS - 7	Statements of Cash Flows
IAS - 8	Accounting Policies, Changes in Accounting Estimates and Errors
IAS - 10	Events after the reporting Period
IAS - 12	Income Taxes
IAS - 16	Property, Plant and Equipment
IAS - 21	The Effects of Changes in Foreign Exchange Rates
IAS - 23	Borrowing Cost
IAS - 24	Related Party Disclosures
IAS - 33	Earnings Per Share
IAS - 36	Impairment of Assets
IAS - 37	Provisions, Contingent Liabilities and Contingent Assets
IFRS- 7	Financial Instruments: Disclosures
IFRS- 9	Financial Instruments
IFRS- 15	Revenue from Contract with Customers
IFRS- 16	Leases

2.06 Use of estimates and judgments

The preparation of the Financial Statements is in conformity with IAS and IFRS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Estimates and underlining assumptions are reviewed on an ongoing basis and actual results may differ from these estimates.

The estimates and underlining assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgment about the carrying value of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

2.07 Comparative Information and reclassification

Comparative information has been disclosed for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current period financial statements. To facilitate comparison, certain relevant balances pertaining to the previous period have been rearranged/reclassified wherever considered necessary to conform to current periods presentation.

3.00 General

- i) Prior period's figures have been re-arranged wherever considered necessary to ensure comparability with the current period.
- ii) Bracket figures denote negative.

	Note(s)	01 July 2024	01 July 2023
		to 31 March 2025	to 31 March 2024
		Taka	Taka
4.00 Gross Earnings on Petroleum Products			
Turnover	4.02	217,561,299,539	221,564,671,558
Less: Cost of goods sold	4.02	(215,524,245,125)	(219,940,283,516)
		2,037,054,414	1,624,388,042

4.01 Net Earnings on Petroleum Product

01 July 2024 to 31 March 2025				01 July 2023 to 31 March 2024		
Products	Gross Earnings	Operational Gain/(Loss)	Net Earnings	Gross Earnings	Operational Gain/(Loss)	Net Earnings
Major Products						
MS	147,790,219	12,216,855	160,007,074	113,070,114	9,103,816	122,173,930
HOBC	143,504,978	12,758,706	156,263,684	102,020,080	9,459,864	111,479,944
HSD	1,195,106,582	116,135,415	1,311,241,997	730,746,770	82,549,086	813,295,856
FO	131,802,153	17,517,770	149,319,923	241,259,990	16,464,480	257,724,470
LSFO	3,185,570	507,069	3,692,639	20,585,433	1,525,799	22,111,232
SKO	16,003,174	1,466,715	17,469,889	17,485,802	402,521	17,888,323
JBO	2,028,772	346,285	2,375,057	1,425,480	5,310	1,430,790
MTT	41,375	-	41,375	35,298	-	35,298
SBPS	33,794	-	33,794	14,685	-	14,685
Sub Total	1,639,496,617	160,948,815	1,800,445,432	1,226,643,652	119,510,876	1,346,154,528
Minor Products						
Lubricants	375,648,000	-	375,648,000	385,929,300	-	385,929,300
LPG (Cylinder)	6,566,000	-	6,566,000	3,734,080	-	3,734,080
Bitumen	15,343,797	-	15,343,797	8,081,010	-	8,081,010
Sub Total	397,557,797	-	397,557,797	397,744,390	-	397,744,390
Grand Total	2,037,054,414	160,948,815	2,198,003,229	1,624,388,042	119,510,876	1,743,898,918

4.02 Turnover and Cost of Goods Sold

01 July 2024 to 31 March 2025				01 July 2023 to 31 March 2024		
Products	Quantity MT	Turnover Tk.	Cost of Goods Sold Tk.	Quantity MT	Turnover Tk.	Cost of Goods Sold Tk.
Major Products						
MS	115,398	19,098,694,041	(18,950,903,822)	109,458	18,551,425,696	(18,438,355,582)
HOBC	116,557	19,037,290,062	(18,893,785,084)	108,532	18,219,881,202	(18,117,861,122)
HSD	1,259,598	151,759,431,838	(150,564,325,256)	1,255,503	156,635,219,236	(155,904,472,466)
FO	221,479	20,395,360,658	(20,263,558,505)	234,233	20,905,608,730	(20,664,348,740)
LSFO	5,353	320,602,819	(317,417,249)	7,009	670,799,966	(650,214,533)
SKO	15,776	2,051,255,654	(2,035,252,480)	16,781	2,258,760,055	(2,241,274,253)
JBO	2,693	430,848,152	(428,819,380)	3,394	485,101,490	(483,676,010)
MTT	162	24,213,600	(24,172,225)	53	7,593,042	(7,557,744)
SBPS	88	15,172,900	(15,139,106)	5	849,275	(834,590)
Sub Total	1,737,104	213,132,869,724	(211,493,373,107)	1,734,968	217,735,238,692	(216,508,595,040)
Minor Products						
Lubricants	5,600	3,535,933,148	(3,160,285,148)	6,552	2,892,804,570	(2,506,875,270)
LPG (Cylinder)	3,283	191,243,290	(184,677,290)	2,029	93,334,000	(89,599,920)
Bitumen	10,009	701,253,377	(685,909,580)	11,430	843,294,296	(835,213,286)
Sub Total	18,892	4,428,429,815	(4,030,872,018)	20,011	3,829,432,866	(3,431,688,476)
Grand Total	1,755,996	217,561,299,539	(215,524,245,125)	1,754,979	221,564,671,558	(219,940,283,516)

Note(s)	01 July 2024 to 31 March 2025 Taka	01 July 2023 to 31 March 2024 Taka
5.00 Other Operating Income		
Handling commission service charges & others	179,702,037	170,572,022
Transshipment gain/ loss from Tanker operation	6,644,197	8,858,930
Earning from Meghna Model Service Center	10,417,007	11,201,083
	196,763,241	190,632,035
6.00 Financial Expenses		
Bank Charges	811,294	1,024,793
Interest on Lease	102,978	815,014
Interest on Workers' Profit Participation & Welfare Fund	221,116,993	135,391,787
	222,031,265	137,231,594
7.00 Interest Expenses through BPC		
Refined products	105,059,215	104,525,769
Bitumen	2,001,800	2,286,000
	107,061,015	106,811,769
8.00 Non Operating Income		
Interest on Bank Deposits	4,635,321,314	3,487,177,666
Interest on house building & land purchase finance scheme	440,964	419,966
Receipts against Jetty thruput charges from third parties	21,438,536	23,820,595
Other Receipts	5,510,526	5,009,569
	4,662,711,340	3,516,427,796
9.00 Earnings Per Share (EPS) - Basic		
The composition of Earnings Per Share (EPS) is given below:		
a) Earnings attributed to ordinary shareholders during the period	4,118,369,748	2,945,547,283
b) Number of ordinary shares at the period end	108,216,108	108,216,108
Earnings Per Share (EPS) - Basic	38.06	27.22
9.01 Earnings Per Share (EPS) - Basic		
Earnings per share (EPS) has been computed by dividing the net profit after tax (NPAT) by the number of ordinary shares outstanding as on 31 March 2025 as per IAS-33 'Earnings Per Share'.		
9.02 Diluted Earnings Per Share (EPS)		
a) Earnings attributed to ordinary shareholders during the period	4,118,369,748	2,945,547,283
b) Number of ordinary shares at the period end	108,216,108	108,216,108
c) Number of Share from share money deposit	11,606,186	11,606,186
	119,822,294	119,822,294
Diluted Earnings Per Share (EPS)	34.37	24.58

Diluted Earnings Per Share (EPS) have been calculated as per FRC Notice No. 146/FRC/SS/2020/251 Dated 11 February 2020.

	31 March 2025	30 June 2024
	Taka	Taka
10.00 Net Asset Value Per Share (NAV)		
Total Assets	113,167,455,151	98,564,039,244
Less: Liabilities *	(85,553,093,363)	(73,228,373,368)
Net asset value (NAV)	<u>27,614,361,788</u>	<u>25,335,665,876</u>
Number of ordinary shares outstanding during the period	<u>108,216,108</u>	<u>108,216,108</u>
Net Assets Value (NAV) Per Share - (Basic)	<u>255.18</u>	<u>234.12</u>
*During the period ended 31 March 2025 at the time of determining net assets value (NAV) Share Money Deposited amounting to Tk. 116,061,862 by Government considered as equity fund.		
	01 July 2024	01 July 2023
	to	to
	31 March 2025	31 March 2024
11.00 Net operating cash flow per share		
Net operating cash flows (from statement of cash flows)	16,158,281,196	(1,553,018,764)
Number of ordinary shares outstanding during the period	<u>108,216,108</u>	<u>108,216,108</u>
Net operating cash flow per share	<u>149.31</u>	<u>(14.35)</u>
12.00 Reconciliation of cash flows from operating activities		
Profit before income tax	5,341,648,108	3,979,588,071
Adjustment for		
Depreciation charged	130,263,701	126,884,945
Amortization charged	371,780	7,552,631
Provision for WPPF	281,139,374	209,452,004
Financial Expenses	222,031,265	137,231,594
Interest Expenses through BPC	107,061,015	106,811,769
Non-operating Income	(4,662,711,340)	(3,516,427,796)
	<u>(3,921,844,205)</u>	<u>(2,928,494,853)</u>
(Increase)/decrease in Current Assets		
Advances, deposits and prepayments (Net of AIT)	(168,489,079)	341,998,405
Inventories	(221,153,701)	(6,889,883,521)
Trade and Other receivables	(362,779,406)	103,748,304
Increase/(decrease) in Current Liabilities		
Defined Benefit Obligation - Gratuity	(6,775,044)	5,081,324
Creditors and accruals	12,486,133,057	1,702,060,163
Paid to WPPF	(365,952,079)	(304,213,644)
Provision for WPPF and Welfare Fund	281,139,374	209,452,004
	<u>11,642,123,122</u>	<u>(4,831,756,965)</u>
	<u>13,061,927,025</u>	<u>(3,780,663,747)</u>
Cash Received from Non-Operating Income	<u>4,662,711,340</u>	<u>3,516,427,796</u>
Cash Payment for Financial Expenses		
Financial Expenses	(221,928,287)	(136,416,580)
Interest Expenses through BPC	(107,061,015)	(106,811,769)
Interest on Right of Use Asset	(102,978)	(815,014)
	<u>(329,092,280)</u>	<u>(244,043,363)</u>
Income tax paid		
Provision made during the period	(296,519,603)	(335,734,872)
Increase in Provision for tax	(1,237,264,889)	(1,044,739,450)
Increase in advance income tax	296,519,603	335,734,872
	<u>(1,237,264,889)</u>	<u>(1,044,739,450)</u>
Net cash flows generated by operating activities	<u>16,158,281,196</u>	<u>(1,553,018,764)</u>

Related Notes for Statement of Cash Flows
13.00 Cash flows from operating activities

13.01 Cash Received from Customers

Turnover
Net Operational Gain/(Loss)
Other Operating Income
(Increase)/ Decrease - Accounts Receivables

01 July 2024 to 31 March 2025 Taka	01 July 2023 to 31 March 2024 Taka
217,561,299,539	221,564,671,558
160,948,815	119,510,876
196,763,241	190,632,035
(362,779,406)	103,748,304
217,556,232,189	221,978,562,773

13.02 Cash Paid to Suppliers, Employees and Others

Cost of Sales
(Increase)/Decrease in Inventory
Increase /(Decrease) in Creditors & Accruals (Supplies)

(215,524,245,125)	(219,940,283,516)
(221,153,701)	(6,889,883,521)
13,051,277,085	2,075,574,650
(202,694,121,741)	(224,754,592,387)

Cash Paid for operating other expenses

Administrative, Selling and Distribution Expenses
Increase /(Decrease) in Creditors & Accruals (For expenses)
Increase /(Decrease) in Creditors & Accruals (For finance & Others)
(Increase) / Decrease in Advances, Deposits and Pre-payments
Advance Income Tax
Amortization/Depreciation on Lease
Depreciation
Provision for Gratuity
Paid to Gratuity Fund
Provision for WPPF
Paid to WPPF

(1,105,598,048)	(1,017,875,311)
(104,470,787)	(40,030,619)
(460,673,241)	(333,483,868)
128,030,524	677,733,277
(296,519,603)	(335,734,872)
371,780	7,552,631
130,263,701	126,884,945
83,760,067	80,360,201
(90,535,111)	(75,278,877)
281,139,374	209,452,004
(365,952,079)	(304,213,644)
(1,800,183,423)	(1,004,634,133)
(204,494,305,164)	(225,759,226,520)

13.03 Cash Received from Non-Operating Income

4,662,711,340	3,516,427,796
4,662,711,340	3,516,427,796

13.04 Cash Payment for Financial Expenses

Financial Expenses
Interest Paid to BPC
Interest on Right of Use Asset

(221,928,287)	(136,416,580)
(107,061,015)	(106,811,769)
(102,978)	(815,014)
(329,092,280)	(244,043,363)

13.05 Income Tax Paid

Increase/(decrease) in Provision for tax
Provision during the period
(Increase)/decrease in advance for tax

(296,519,603)	(335,734,872)
(1,237,264,889)	(1,044,739,450)
296,519,603	335,734,872
(1,237,264,889)	(1,044,739,450)

Net cash (used in)/generated by operating activities

16,158,281,196	(1,553,018,764)
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	01 July 2024 to 31 March 2025	01 July 2023 to 31 March 2024
Note(s)	Taka	Taka
14.00 Cash flows from investing activities		
14.01 Capital Expenditure		
Investment from Depreciation Fund	(99,476,145)	(69,514,727)
Addition in Capital work-in-progress	(176,505,049)	(69,511,798)
	<u>(275,981,194)</u>	<u>(139,026,525)</u>
14.02 Long term investment	318,488,849	(2,864,791,773)
14.03 Short term investment	(3,162,322,248)	(872,901,924)
	<u>(3,119,814,593)</u>	<u>(3,876,720,222)</u>
Net cash (used in)/generated by investing activities		
15.00 Cash flows from financing activities		
15.01 Payment against Right of Use Asset	-	-
15.02 Dividend paid /Transferred	(1,839,673,836)	(1,731,713,224)
	<u>(1,839,673,836)</u>	<u>(1,731,713,224)</u>
Net cash provided by /(used in) financing activities		
Net increase/(decrease) in cash and cash equivalent	11,198,792,767	(7,161,452,210)
Opening cash and cash equivalent	32,013,212,233	42,703,857,210
Closing cash and cash equivalent	<u>43,212,005,000</u>	<u>35,542,405,000</u>

16.00 Key Management Personnel Compensation

In accordance with the Para 17 of IAS 24 related party disclosure during the period the amount of compensation paid to Key Management personnel including Board of Directors is as follows:

Short-term employee benefits	10,320,269	6,880,180
Post employment benefits	31,640,765	21,093,843
Other Long term benefit	-	-
Termination benefit	-	-
share-based payment	-	-
	<u>41,961,034</u>	<u>27,974,023</u>

17.00 Significant Deviation

17.01 Significant Deviation in Earning per share (EPS):

The EPS has significantly increased by 39.82% from previous year's third quarter due to an increase in sales margin per liter of refined product and increase in Non-Operating Income.

17.02 Significant Deviation in Net Operating Cash Flows per Share (NOCFPS):

NOCFPS has been increased by 1140.49% from previous period significantly due to less payment made to suppliers, employees and others by Taka 2117,50,03,238 and excess income generated from Non-Operating Income by Taka 114,62,83,544 which result significant increase of Operating Cash Flow per share by Taka 163.66 from previous period.

18.00 GENERAL

Figures appearing in these accounts have been rounded off to the nearest taka.

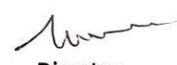
Previous period's phrases & amounts have been re-arranged, wherever considered necessary, to conform to the presentation for the period under review.


Company Secretary


General Manager (A & F)


Managing Director


Director


Director