

MEGHNA PETROLEUM LIMITED

**Statement of Financial Position
As at 30 September 2022
(Provisional & Un-Audited)**

	30 September 2022 Taka	30 June 2022 Taka
ASSETS		
Non Current Assets		
Property, Plant and Equipment	1,356,416,763	1,400,073,298
Right to use of Lease	32,296,446	32,296,446
Capital Work-in-Progress	233,719,803	197,076,949
Long Term Investment	8,156,836,721	8,026,407,598
Total Non-Current Assets	9,779,269,733	9,655,854,291
Current Assets		
Short Term Investments (Depreciation Fund)	1,436,779,672	1,436,779,672
Short Term Investments (FDR)	16,101,973,728	11,438,718,600
Inventories	19,276,839,022	9,758,399,713
Trade and Other Receivables	20,954,856,214	14,101,718,939
Advances, Deposits and Pre-Payments	1,977,316,937	1,982,269,582
Cash and Cash Equivalents	41,278,577,715	33,623,869,212
Total Current Assets	101,026,343,288	72,341,755,718
TOTAL ASSETS	110,805,613,021	81,997,610,009
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	14,355,000,048	14,355,000,048
Depreciation Fund Reserve	160,322,077	160,322,077
Retained Earnings	4,074,134,205	3,132,830,589
Equity attributable to owners of the Company	19,787,679,272	18,846,375,656
Non-Current Liabilities		
Defined Benefit Obligations-Gratuity	112,490,626	92,490,626
Deferred Tax Liabilities	49,723,446	48,909,632
Long Term Lease Liability	14,863,479	14,863,479
Long Term Borrowing	102,562,234	102,562,234
Total Non-Current Liabilities	279,639,785	258,825,971
Current Liabilities		
Short Term Borrowing	82,046,051	82,046,051
Creditors & Accruals	89,247,065,874	61,698,012,095
Provision for WPPF and Welfare Fund	270,175,309	208,300,980
Unclaimed Dividend	12,577,815	12,742,791
Income Tax Payable	1,126,428,915	891,306,465
Total Current Liabilities	90,738,293,964	62,892,408,382
Total Liabilities	91,017,933,749	63,151,234,353
TOTAL EQUITY AND LIABILITIES	110,805,613,021	81,997,610,009
Net Assets Value (NAV) Per Share	182.85	174.15

Sd/ Company Secretary Sd/ General Manager(A&F) Sd/ Managing Director Sd/ Director Sd/ Director

MEGHNA PETROLEUM LIMITED

**Statement of Profit or Loss and Other Comprehensive Income
For the 1st Quarter ended 30 September 2022
(Provisional & Un-Audited)**

	July 01, 2022 to Sept. 30, 2022 Amount in Taka	July 01, 2021 to Sept. 30, 2021 Amount in Taka
Gross Earnings on Petroleum Products	627,733,871	531,965,660
Net Operational Gain / (Loss)	31,264,405	14,973,614
Net Earnings on Petroleum Products	658,998,276	546,939,274
Other Operating Income	70,455,212	69,953,577
Total Income	729,453,488	616,892,851
Operating Expenses:		
Administrative, selling and distribution expenses	(315,032,338)	(269,726,449)
Financial Expenses	(32,135,487)	(33,549,202)
Interest Expenses through BPC	(41,195,390)	(31,518,617)
	(388,363,215)	(334,794,268)
Total Operating Profit	341,090,273	282,098,583
Non-Operating Income	896,396,308	634,724,753
Net Profit Before WPP&WF	1,237,486,581	916,823,336
Contribution to Workers' Profits Participation and Welfare Fund @5% on net profit	(61,874,329)	(45,841,167)
Net Profit Before Income Tax	1,175,612,252	870,982,169
Income tax (expenses)/ benefits :		
Current tax	(235,122,450)	(217,745,542)
Deferred tax	813,814	(345,851)
	(234,308,636)	(218,091,393)
Net Profit After Tax Transferred to Retained Earnings	941,303,616	652,890,776
Other Comprehensive Income	-	-
Total Comprehensive Income	941,303,616	652,890,776
Earnings per share (EPS)	8.70	6.03
Computed on 108,216,108 Shares		

Sd/ Company Secretary Sd/ General Manager(A&F) Sd/ Managing Director Sd/ Director Sd/ Director

**MEGHNA PETROLEUM LIMITED
Statement of Changes in Equity
For the 1st Quarter ended 30 September 2022
(Provisional & Un-Audited)**

Particulars	Amount in Taka					
	Share Capital	General Reserve	Share Money Deposit	Depreciation Fund Reserve	Retained Earnings	Total Equity
Balance as on 1st July 2021	1,082,161,080	13,255,000,048	116,061,862	107,094,647	2,743,567,900	17,303,885,537
Net Profit after Tax for the 1st Qtr. ended 30 Sept.2021	-	-	-	-	652,890,776	652,890,776
Balance as at 30 September 2021	1,082,161,080	13,255,000,048	116,061,862	107,094,647	3,396,458,676	17,956,776,313
Balance as on 1st July 2022	1,082,161,080	13,255,000,048	116,061,862	107,094,647	2,743,567,900	17,303,885,537
Add: Annual Development Program of GOB-Loan	-	-	-	-	-	-
Cash Dividend Paid for the Year 2020-2021	-	-	-	-	(1,623,241,620)	(1,623,241,620)
Transferred to General Reserve for the year 2020-2021	-	1,100,000,000	-	-	(1,100,000,000)	-
Transferred to Depreciation Fund Reserve	-	-	-	53,227,430	(53,227,430)	-
Net Profit after Tax for the Year 2021-2022	-	-	-	-	3,165,731,739	3,165,731,739
Balance as at 30 June 2022	1,082,161,080	14,355,000,048	116,061,862	160,322,077	3,132,830,589	18,846,375,656
Balance as on 1 July 2022	1,082,161,080	14,355,000,048	116,061,862	160,322,077	3,132,830,589	18,846,375,656
Net Profit after Tax for the 1st Qtr. ended 30 Sept., 2022	-	-	-	-	941,303,616	941,303,616
Balance as at 30 September 2022	1,082,161,080	14,355,000,048	116,061,862	160,322,077	4,074,134,205	19,787,679,272

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**MEGHNA PETROLEUM LIMITED
Statement of Cash Flows
For the 1st Quarter ended 30 September 2022
(Provisional & Un-Audited)**

	July 01, 2022 to September 30, 2022 Amount in Taka	July 01, 2021 to September 30, 2021 Amount in Taka
A. Operating Activities:		
Cash received from Customers	70,798,029,335	41,337,851,772
Cash Paid to Suppliers, Employees and Others	(59,121,030,488)	(37,815,886,112)
Cash from Operation	11,676,998,848	3,521,965,660
Cash Received from Non-Operating income	896,396,308	631,724,753
Cash Payment for Financial Expenses	(73,330,877)	(66,067,819)
Income tax paid	-	(50,000,000)
Net Cash Generated by Operating Activities	12,500,064,279	4,037,622,594
B. Investing Activities:		
Capital Expenditures	(36,642,854)	(31,545,942)
Short Term Investments	(4,808,547,945)	(1,148,562,451)
Net cash Used in Investing Activities	(4,845,190,799)	(1,180,108,393)
C. Financing Activities:		
Dividend Paid	(164,977)	(524,298)
Net cash Used in Financing Activities	(164,977)	(524,298)
D. Net Increase of Cash and Cash Equivalents (A+B+C)	7,654,708,503	2,856,989,903
E. Opening Cash and Cash Equivalents	33,623,869,212	23,264,000,383
F. Closing Cash and Cash Equivalents (D+E)	41,278,577,715	26,120,990,286
Net Operating Cash Flow Per Share(NOCFPS)	115.51	37.31

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