

MEGHNA PETROLEUM LIMITED
Statement of Financial Position
As at 31 December 2024
(Provisional and Un-audited)

	<u>Note(s)</u>	<u>31 December 2024</u> Taka	<u>30 June 2024</u> Taka
ASSETS			
Non-Current Assets			
Property, Plant and Equipment		1,160,718,341	1,226,744,647
Right to use of Lease		11,409,572	11,656,920
Capital Work-in-Progress		583,923,793	545,077,796
Long Term Investment (FDR)		10,024,615,729	10,402,714,854
Total Non-Current Assets		11,780,667,435	12,186,194,217
Current Assets			
Short Term Investments -Depreciation Fund		1,691,280,000	1,613,757,055
Short Term Investments (FDR)		15,883,179,550	12,355,867,968
Inventories		19,012,673,742	20,259,875,558
Trade and Other Receivables		16,353,864,305	17,476,607,137
Advances, Deposits and Pre-Payments		1,501,043,144	2,658,525,076
Cash and Cash Equivalents		44,069,746,532	32,013,212,233
Total Current Assets		98,511,787,273	86,377,845,027
TOTAL ASSETS		110,292,454,708	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		386,370,131	312,723,333
Retained Earnings		3,016,924,452	5,419,719,553
Equity attributable to owners of the Company		26,506,517,573	25,335,665,876
Non-Current Liabilities			
Defined Benefit Obligations-Gratuity		54,773,742	90,535,111
Deferred Tax Liabilities		37,667,974	53,615,132
Long Term Borrowing		100,196,236	111,797,906
Lease Liability - non-current portion		3,879,729	4,350,448
Total Non-Current Liabilities		196,517,681	260,298,597
Current Liabilities			
Short Term Borrowing		73,896,558	62,294,888
Creditors & Accruals		82,173,653,054	71,031,696,872
Lease liabilities - current portion		965,415	494,696
Provision for WPPF and Welfare Fund		565,707,878	365,952,079
Unclaimed Dividend		9,042,705	9,042,705
Income Tax Payable		766,153,844	1,498,593,531
Total Current Liabilities		83,589,419,454	72,968,074,771
Total Liabilities		83,785,937,135	73,228,373,368
TOTAL EQUITY AND LIABILITIES		110,292,454,708	98,564,039,244
Net Assets Value (NAV) Per Share	10	244.94	234.12

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

Sd/ Company Secretary	Sd/ General Manager (A & F)	Sd/ Managing Director	Sd/ Director	Sd/ Director
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MEGHNA PETROLEUM LIMITED
Statement of Profit or Loss and Other Comprehensive Income
For the period from 01 July 2024 to 31 December 2024
(Provisional and Un-audited)

		01 July 2024 to 31 December 2024	01 July 2023 to 31 December 2023	01 October 2024 to 31 December 2024	01 October 2023 to 31 December 2023
	Note(s)	Taka	Taka	Taka	Taka
Gross Earnings on Petroleum Products	4	1,332,952,723	1,088,614,264	661,468,553	495,625,908
Net Operational Gain / (Loss)	4.01	97,496,374	95,976,094	57,794,351	58,346,112
Net Earnings on Petroleum Products		1,430,449,097	1,184,590,358	719,262,904	553,972,020
Other Operating Income	5	149,506,231	93,471,574	75,382,527	24,142,846
Total Income		1,579,955,328	1,278,061,932	794,645,431	578,114,866
Operating Expenses:					
Administrative, Selling and Distribution Expenses		(719,778,897)	(662,769,522)	(386,675,198)	(339,271,098)
Financial Expenses	6	(123,571,987)	(91,441,830)	(64,597,630)	(41,807,338)
Interest Expenses through BPC	7	(67,578,317)	(70,435,978)	(34,757,006)	(34,008,461)
		(910,929,201)	(824,647,330)	(486,029,834)	(415,086,897)
Total Operating Profit		669,026,127	453,414,602	308,615,597	163,027,969
Non-Operating Income	8	3,326,089,852	2,237,172,356	1,848,327,049	1,246,150,637
Net Profit Before WPP&WF		3,995,115,979	2,690,586,958	2,156,942,646	1,409,178,606
Contribution to Workers' Profit Participation and Welfare Fund @ 5%		(199,755,799)	(134,529,348)	(107,847,132)	(70,458,930)
Net Profit Before Income Tax		3,795,360,180	2,556,057,610	2,049,095,514	1,338,719,676
Income tax (expenses)/benefits :					
Current tax		(800,781,805)	(668,627,431)	(430,833,828)	(366,289,564)
Deferred tax		15,947,158	3,706,555	14,957,968	7,576,567
		(784,834,647)	(664,920,876)	(415,875,860)	(358,712,997)
Net Profit After Tax Transferred to Retained Earnings		3,010,525,533	1,891,136,734	1,633,219,654	980,006,679
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		3,010,525,533	1,891,136,734	1,633,219,654	980,006,679
Earnings per share (EPS)	9	27.82	17.48	15.09	9.06

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

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 Half Yearly ended 31 December 2024
(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 Year	-	-	-	-	(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	-	-	-	73,646,798	(73,646,798)	-
Net Profit after Tax for the period ended at 31 December 2024	-	-	-	-	3,010,525,533	3,010,525,533
Balance as at 31 December 2024	1,082,161,080	21,905,000,048	116,061,862	386,370,131	3,016,924,452	26,506,517,573

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

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Managing Director

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Sd/
Director

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

		01 July 2024 to 31 December 2024	01 July 2023 to 31 December 2023
	Note(s)	Taka	Taka
A. Operating Activities			
Cash Received from Customers	13.01	141,235,155,519	147,389,173,703
Cash Paid to Suppliers, Employees and Others	13.02	(127,119,248,647)	(155,986,755,167)
Cash from operation		14,115,906,872	(8,597,581,464)
Cash Received from Non-Operating Income	13.03	3,326,089,852	2,237,172,356
Cash Payment for Financial Expenses	13.04	(191,150,304)	(161,334,465)
Income Tax Paid	13.05	(68,342,118)	-
Net Cash Generated by Operating Activities		17,182,504,302	(6,521,743,573)
B. Investing Activities			
Capital Expenditures	14.01	(137,083,710)	(96,819,570)
Long term Investments	14.02	378,099,125	(1,607,728,663)
Short term Investments	14.03	(3,527,311,582)	(612,693,683)
Net Cash Used in Investing Activities		(3,286,296,167)	(2,317,241,916)
C. Financing Activities			
Payment against Right of Use Asset	15.01	-	-
Dividend Paid to share holder	15.02	(1,839,673,836)	(255,496)
Net Cash Used in Financing Activities		(1,839,673,836)	(255,496)
D. Net Increase of Cash and Cash Equivalents during the period		12,056,534,299	(8,839,240,985)
E. Opening Cash and Cash Equivalents		32,013,212,233	42,703,857,210
F. Closing Cash and Cash Equivalents (D+E)		44,069,746,532	33,864,616,225
Net Operating Cash Flow Per Share (NOCFPS)	11	158.78	(60.27)

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