

MEGHNA PETROLEUM LIMITED
Statement of Financial Position
As at 30 September 2025
(Provisional and Un-audited)

	Note(s)	30 September 2025 Taka	30 June 2025 Taka
ASSETS			
Non-Current Assets			
Property, Plant and Equipment		1,143,630,211	1,158,167,375
Right to use of Lease		10,991,694	11,109,374
Capital Work-in-Progress		738,781,904	722,779,401
Long Term Investment (FDR)		14,203,814,579	12,570,550,697
Total Non-Current Assets		16,097,218,388	14,462,606,847
Current Assets			
Short Term Investments -Depreciation Fund		1,755,458,553	1,782,737,528
Short Term Investments (FDR)		12,685,896,460	15,699,002,709
Inventories		16,967,188,745	16,559,278,400
Trade and Other Receivables		21,249,756,672	22,373,841,427
Advances, Deposits and Pre-Payments		3,091,109,193	3,140,208,050
Cash and Cash Equivalents		46,490,305,000	36,054,740,092
Total Current Assets		102,239,714,623	95,609,808,206
TOTAL ASSETS		118,336,933,011	110,072,415,053
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	21,905,000,048
Depreciation Fund Reserve		494,803,576	460,606,996
Retained Earnings		8,087,080,825	6,575,381,123
Equity attributable to owners of the Company		31,685,107,391	30,139,211,109
Non-Current Liabilities			
Defined Benefit Obligations-Gratuity		148,437,540	109,953,733
Deferred Tax Liabilities		45,764,333	46,900,936
Long Term Borrowing		88,594,566	100,196,236
Lease Liability - non-current portion		3,431,095	3,879,729
Total Non-Current Liabilities		286,227,534	260,930,634
Current Liabilities			
Short Term Borrowing		85,498,228	73,896,558
Creditors & Accruals		83,354,631,527	77,211,533,125
Lease liabilities - current portion		448,634	470,719
Provision for WPPF and Welfare Fund		544,750,730	440,554,874
Unclaimed Dividend		8,700,457	9,211,099
Income Tax Payable		2,371,568,510	1,936,606,935
Total Current Liabilities		86,365,598,086	79,672,273,310
Total Liabilities		86,651,825,620	79,933,203,944
TOTAL EQUITY AND LIABILITIES		118,336,933,011	110,072,415,053
Net Assets Value (NAV) Per Share	10	292.79	278.51

The annexed notes 1 to 18 form integral part of these 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 2025 to 30 September 2025
(Provisional and Un-audited)

	Note(s)	01 July 2025 to 30 September 2025 Taka	01 July 2024 to 30 September 2024 Taka
Gross Earnings on Petroleum Products	4	616,270,448	671,484,170
Net Operational Gain / (Loss)	4.01	18,734,082	39,702,023
Net Earnings on Petroleum Products		635,004,530	711,186,193
Other Operating Income	5	72,918,404	74,123,704
Total Income		707,922,934	785,309,897
Operating Expenses:			
Administrative, Selling and Distribution Expenses		(346,424,366)	(333,103,699)
Financial Expenses	6	(81,174,013)	(58,974,357)
Interest Expenses through BPC	7	(52,669,824)	(32,821,311)
		(480,268,203)	(424,899,367)
Total Operating Profit		227,654,731	360,410,530
Non-Operating Income	8	1,856,262,379	1,477,762,803
Net Profit Before WPP&WF		2,083,917,110	1,838,173,333
Contribution to Workers' Profit Participation and Welfare Fund @ 5% on net profit		(104,195,856)	(91,908,667)
Net Profit Before Income Tax		1,979,721,254	1,746,264,666
Income tax (expenses)/benefits :			
Current tax		(434,961,575)	(369,947,977)
Deferred tax		1,136,603	989,190
		(433,824,972)	(368,958,787)
Net Profit After Tax Transferred to Retained Earnings		1,545,896,282	1,377,305,879
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		1,545,896,282	1,377,305,879
Earnings per share (EPS)	9	14.29	12.73

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

Company Secretary

General Manager (A & F)

Managing Director

Director

Director

MEGHNA PETROLEUM LIMITED
Statement of Changes in Equity
For the First Quarter ended 30 September 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 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	-	-	-	147,883,663	(147,883,663)	-
Net Profit after Tax for the Year 2024-2025	-	-	-	-	6,643,219,069	6,643,219,069
Balance as at 30 June 2025	1,082,161,080	21,905,000,048	116,061,862	460,606,996	6,575,381,123	30,139,211,109
Balance as on 1 July 2025	1,082,161,080	21,905,000,048	116,061,862	460,606,996	6,575,381,123	30,139,211,109
Cash Dividend Paid During the Year	-	-	-	-	-	-
Transferred to General Reserve	-	-	-	-	-	-
Transferred to Depreciation Fund Reserve	-	-	-	34,196,580	(34,196,580)	-
Net Profit after Tax for the period ended at 30 September 2025	-	-	-	-	1,545,896,282	1,545,896,282
Balance as at 30 September 2025	1,082,161,080	21,905,000,048	116,061,862	494,803,576	8,087,080,825	31,685,107,391

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

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 30 September 2024

		01 July 2025 to 30 September 2025	01 July 2024 to 30 September 2024
	Note(s)	Taka	Taka
A. Operating Activities			
Cash Received from Customers	13.01	66,176,050,339	69,035,902,916
Cash Paid to Suppliers, Employees and Others	13.02	(58,388,621,326)	(62,960,281,751)
Cash from operation		7,787,429,013	6,075,621,165
Cash Received from Non-Operating Income	13.03	1,856,262,379	1,477,762,803
Cash Payment for Financial Expenses	13.04	(133,809,511)	(91,761,342)
Income Tax Paid	13.05	(434,961,575)	(382,973,633)
Net Cash Generated by Operating Activities		9,074,920,306	7,078,648,993
B. Investing Activities			
Capital Expenditures	14.01	(18,687,124)	(92,924,243)
Long term Investments	14.02	(1,633,263,882)	370,380,336
Short term Investments	14.03	3,013,106,249	233,387,681
Net Cash Used in Investing Activities		1,361,155,243	510,843,774
C. Financing Activities			
Payment against Right of Use Asset	15.01	-	-
Dividend Paid to share holder	15.02	(510,642)	-
Net Cash Used in Financing Activities		(510,642)	-
D. Net Increase of Cash and Cash Equivalents during the period (A+B+C)		10,435,564,907	7,589,492,767
E. Opening Cash and Cash Equivalents		36,054,740,092	32,013,212,233
F. Closing Cash and Cash Equivalents (D+E)		46,490,304,999	39,602,705,000
Net Operating Cash Flow Per Share (NOCFPS)	11	83.86	65.41

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 30 September 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 30 September 2025.
- b) A statement of profit or loss and other comprehensive income for the year ended 30 September 2025.
- c) A statement of changes in equity for the year ended 30 September 2025.
- d) A statement of cash flows for the year ended 30 September 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 1 July 2025 to 30 September 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 year's/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 2025 to 30 September 2025 Taka	01 July 2024 to 30 September 2024 Taka
4.00 Gross Earnings on Petroleum Products			
Turnover	4.02	64,960,313,098	67,748,145,625
Less: Cost of goods sold	4.02	(64,344,042,650)	(67,076,661,455)
		616,270,448	671,484,170

4.01 Net Earnings on Petroleum Product

Products	01 July 2025 to 30 September 2025			01 July 2024 to 30 September 2024		
	Gross Earnings	Operational Gain/(Loss)	Net Earnings	Gross Earnings	Operational Gain/(Loss)	Net Earnings
Major Products						
MS	47,111,830	1,492,272	48,604,102	40,701,440	(2,468,780)	38,232,660
HOBC	48,304,901	1,646,916	49,951,817	43,960,620	1,259,602	45,220,222
HSD	314,460,665	13,459,017	327,919,682	350,938,224	20,349,763	371,287,987
FO	54,457,493	1,955,124	56,412,617	106,444,800	18,804,588	125,249,388
LSFO	165,546	6,305	171,851	828,835	-	828,835
SKO	3,093,920	122,223	3,216,143	4,746,534	1,802,316	6,548,850
JBO	1,069,757	45,023	1,114,780	142,117	(45,466)	96,651
MTT	206,874	6,962	213,836	14,790	-	14,790
SBPS	8,862	240	9,102	5,220	-	5,220
Sub Total	468,879,848	18,734,082	487,613,930	547,782,580	39,702,023	587,484,603
Minor Products						
Lubricants	142,449,970	-	142,449,970	121,148,300	-	121,148,300
LPG (Cylinder)	3,607,200	-	3,607,200	1,595,384	-	1,595,384
Bitumen	1,333,430	-	1,333,430	957,906	-	957,906
Sub Total	147,390,600	-	147,390,600	123,701,590	-	123,701,590
Grand Total	616,270,448	18,734,082	635,004,530	671,484,170	39,702,023	711,186,193

4.02 Turnover and Cost of Goods Sold

Products	01 July 2025 to 30 September 2025			01 July 2024 to 30 September 2024		
	Quantity MT	Turnover Tk.	Cost of Goods Sold Tk.	Quantity MT	Turnover Tk.	Cost of Goods Sold Tk.
Major Products						
MS	36,786	5,881,060,106	(5,833,948,276)	31,798	5,372,522,992	(5,331,821,552)
HOBC	39,234	6,240,807,458	(6,192,502,557)	34,078	5,703,645,900	(5,659,685,280)
HSD	378,777	44,182,448,160	(43,867,987,495)	374,934	45,572,221,825	(45,221,283,601)
FO	62,913	5,845,245,664	(5,790,788,171)	101,376	1,431,817,967	(1,325,373,167)
LSFO	180	13,592,989	(13,427,443)	1,393	100,355,424	(99,526,589)
SKO	3,050	429,102,915	(426,008,995)	4,681	612,676,001	(607,929,467)
JBO	923	147,256,166	(146,186,409)	851	137,766,960	(137,624,843)
MTT	162	24,426,000	(24,219,126)	58	8,566,800	(8,552,010)
SBPS	6	1,032,000	(1,023,138)	15	2,513,900	(2,508,680)
Sub Total	522,031	62,764,971,458	(62,296,091,610)	549,184	58,942,087,769	(58,394,305,189)
Minor Products						
Lubricants	1,499	1,896,638,807	(1,754,188,837)	1,300	8,657,033,601	(8,535,885,301)
LPG (Cylinder)	1,503	94,570,000	(90,962,800)	868	50,914,460	(49,319,076)
Bitumen	3,101	204,132,833	(202,799,403)	1,314	98,109,795	(97,151,889)
Sub Total	6,103	2,195,341,640	(2,047,951,040)	3,482	8,806,057,856	(8,682,356,266)
Grand Total	528,134	64,960,313,098	(64,344,042,650)	552,666	67,748,145,625	(67,076,661,455)

Note(s)	01 July 2025 to 30 September 2025 Taka	01 July 2024 to 30 September 2024 Taka
5.00 Other Operating Income		
Handling commission service charges & others	63,616,544	63,558,235
Transshipment gain/ loss from Tanker operation	3,312,427	5,284,030
Earning from Meghna Model Service Center	5,989,433	5,281,439
	72,918,404	74,123,704
6.00 Financial Expenses		
Bank Charges	1,372,325	1,270,671
Interest on Lease	34,326	34,326
Interest on Workers' Profit Participation & Welfare Fund	79,767,362	57,669,360
	81,174,013	58,974,357
7.00 Interest Expenses through BPC		
Refined products	52,367,604	32,558,511
Bitumen	302,220	262,800
	52,669,824	32,821,311
8.00 Non Operating Income		
Interest on Bank Deposits	1,784,359,271	1,432,705,063
Interest on house building & land purchase finance scheme	262,711	250,201
Receipts against Jetty thruptut charges from third parties	81,664	83,331
Other Receipts	71,558,733	44,724,208
	1,856,262,379	1,477,762,803
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	1,545,896,282	1,377,305,879
b) Number of ordinary shares at the period end	108,216,108	108,216,108
Earnings Per Share (EPS) - Basic	14.29	12.73
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 30 September 2025 and 30 September 2024 as per IAS-33" Earnings Per Share".		
9.02 Diluted Earnings Per Share (EPS)		
a) Earnings attributed to ordinary shareholders during the period	1,545,896,282	1,377,305,879
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)	12.90	11.49

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

	30 September 2025	30 June 2025
	Taka	Taka
10.00 Net Asset Value Per Share (NAV)		
Total Assets	118,336,933,011	110,072,415,053
Less: Liabilities *	(86,651,825,620)	(79,933,203,944)
Net asset value (NAV)	31,685,107,391	30,139,211,109
Number of ordinary shares outstanding during the period	108,216,108	108,216,108
Net Assets Value (NAV) Per Share - (Basic)	292.79	278.51

*During the period ended 30 September 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 2025 to 30 September 2025	01 July 2024 to 30 September 2024
11.00 Net operating cash flow per share		
Net operating cash flows (from statement of cash flows)	9,074,920,306	7,078,648,993
Number of ordinary shares outstanding during the period	108,216,108	108,216,108
Net operating cash flow per share	83.86	65.41
12.00 Reconciliation of cash flows from operating activities		
Profit before income tax	1,979,721,254	1,746,264,666
Adjustment for		
Depreciation charged	44,500,760	43,328,245
Amortization charged	117,680	123,927
Provision for WPPF	104,195,856	91,908,667
Financial Expenses	81,174,013	58,974,357
Interest Expenses through BPC	52,669,824	32,821,311
Non-operating Income	(1,856,262,379)	(1,477,762,803)
	(1,573,604,246)	(1,250,606,296)
(Increase)/decrease in Current Assets		
Advances, deposits and prepayments (Net of AIT)	818,685,863	450,412,325
Inventories	(407,910,345)	(604,128,721)
Trade and Other receivables	1,124,084,755	1,173,931,564
Increase/(decrease) in Current Liabilities		
Defined Benefit Obligation - Gratuity	38,483,807	27,160,533
Creditors and accruals	5,703,772,069	4,440,678,427
Provision for WPPF and Welfare Fund	104,195,856	91,908,667
	7,381,312,005	5,579,962,795
	7,787,429,013	6,075,621,165
Cash Received from Non-Operating Income	1,856,262,379	1,477,762,803
Cash Payment for Financial Expenses		
Financial Expenses	(81,174,013)	(58,974,357)
Interest Expenses through BPC	(52,669,824)	(32,821,311)
Interest on Right of Use Asset	34,326	34,326
	(133,809,511)	(91,761,342)
Income tax paid		
Provision made during the period	(434,961,575)	(369,947,977)
Increase in advance income tax	384,793,503	356,922,321
	(434,961,575)	(382,973,633)
Net cash flows generated by operating activities	9,074,920,306	7,078,648,993

	01 July 2025 to 30 September 2025 Taka	01 July 2024 to 30 September 2024 Taka
13.00 Cash flows from operating activities		
13.01 Cash Received from Customers		
Turnover	64,960,313,098	67,748,145,625
Net Operational Gain/(Loss)	18,734,082	39,702,023
Other Operating Income	72,918,404	74,123,704
(Increase)/ Decrease - Accounts Receivables	1,124,084,755	1,173,931,564
	66,176,050,339	69,035,902,916
13.02 Cash Paid to Suppliers, Employees and Others		
Cost of Sales	(64,344,042,650)	(67,076,661,455)
(Increase)/Decrease in Inventory	(407,910,345)	(604,128,721)
Increase /(Decrease) in Creditors & Accruals (Supplies)	5,815,232,937	4,674,596,487
	(58,936,720,058)	(63,006,193,689)
Cash Paid for operating other expenses		
Administrative, Selling and Distribution Expenses	(346,424,366)	(333,103,699)
Increase /(Decrease) in Creditors & Accruals (For expenses)	(68,582,745)	(214,928,587)
Increase /(Decrease) in Creditors & Accruals (For finance)	(42,878,123)	(18,989,473)
(Increase) / Decrease in Advances, Deposits and Pre-payments	433,892,360	93,490,004
Advance Income Tax	384,793,503	356,922,321
Amortization/Depreciation on Lease	117,680	123,927
Depreciation	44,500,760	43,328,245
Provision for Gratuity	38,483,807	27,160,533
Provision for WPPF	104,195,856	91,908,667
	548,098,732	45,911,938
	(58,388,621,326)	(62,960,281,751)
13.03 Cash Received from Non-Operating Income	1,856,262,379	1,477,762,803
	1,856,262,379	1,477,762,803
13.04 Cash Payment for Financial Expenses		
Financial Expenses	(81,174,013)	(58,974,357)
Interest Paid to BPC	(52,669,824)	(32,821,311)
Interest on Right of Use Asset	34,326	34,326
	(133,809,511)	(91,761,342)
13.05 Income Tax Paid		
(Increase)/decrease in Provision for tax provided during the period	(434,961,575)	(369,947,977)
Provided during the period	(384,793,503)	(369,947,977)
Increase/(decrease) in advance for tax	384,793,503	356,922,321
	(434,961,575)	(382,973,633)
Net cash (used in)/generated by operating activities	9,074,920,306	7,078,648,993

	01 July 2025 to 30 September 2025	01 July 2024 to 30 September 2024
Note(s)	Taka	Taka
14.00 Cash flows from investing activities		
14.01 Capital Expenditure		
Investment from Depreciation Fund	27,278,975	(50,792,945)
Addition in Capital work-in-progress	(45,966,099)	(42,131,298)
	(18,687,124)	(92,924,243)
14.02 Long term investment	(1,633,263,882)	370,380,336
14.03 Short term investment	3,013,106,249	233,387,681
Net cash (used in)/generated by investing activities	1,361,155,243	510,843,774
15.00 Cash flows from financing activities		
15.01 Payment against Right of Use Asset	-	-
15.02 Dividend paid to shareholder	(510,642)	-
Net cash provided by /(used in) financing activities	(510,642)	-
Net increase/(decrease) in cash and cash equivalent	10,435,564,907	7,589,492,767
Opening cash and cash equivalent	36,054,740,092	32,013,212,233
Closing cash and cash equivalent	46,490,304,999	39,602,705,000

Prior year's/period's figures have been re-arranged wherever considered necessary to ensure comparability with the current period.

16.00 Key Management Personnel Compensation

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

Short-term employee benefits	3,612,095	3,440,090
Post employment benefits	6,285,396	5,986,091
Other Long term benefit	-	-
Termination benefit	-	-
share-based payment	-	-
	9,897,491	9,426,181

17.00 Significant Deviation

17.01 Significant Deviation in Earning per share (EPS):

The EPS has significantly increased by 12.25% from previous year's first 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 28.21% from previous period significantly due to less payment made to suppliers, employees and others by Taka 457,16,60,426 and excess income generated from Non-Operating Income by Taka 37,84,99,576 which result significant increase of Operating Cash Flow per share by Taka from previous period.

18.00 GENERAL

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

Previous year'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