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

	Note(s)	31 December 2025 Taka	30 June 2025 Taka
ASSETS			
Non-Current Assets			
Property, Plant and Equipment		1,099,399,453	1,158,167,375
Right to use of Lease		10,874,014	11,109,374
Capital Work-in-Progress		729,351,833	722,779,401
Long Term Investment (FDR)		11,246,961,746	12,570,550,697
Total Non-Current Assets		**13,086,587,046**	**14,462,606,847**
Current Assets			
Short Term Investments -Depreciation Fund		1,797,860,520	1,782,737,528
Short Term Investments (FDR)		10,820,512,446	15,699,002,709
Inventories		15,491,755,058	16,559,278,400
Trade and Other Receivables		20,368,284,724	22,373,841,427
Advances, Deposits and Pre-Payments		2,211,636,255	3,140,208,050
Cash and Cash Equivalents		51,967,490,123	36,054,740,092
Total Current Assets		**102,657,539,126**	**95,609,808,206**
TOTAL ASSETS		**115,744,126,172**	**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		26,305,000,048	21,905,000,048
Depreciation Fund Reserve		527,466,710	460,606,996
Retained Earnings		3,038,614,907	6,575,381,123
Equity attributable to owners of the Company		**31,069,304,607**	**30,139,211,109**
Non-Current Liabilities			
Defined Benefit Obligations-Gratuity		66,522,008	109,953,733
Deferred Tax Liabilities		26,493,201	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		**185,040,870**	**260,930,634**
Current Liabilities			
Short Term Borrowing		85,498,228	73,896,558
Creditors & Accruals		82,522,508,185	77,211,533,125
Lease liabilities - current portion		448,634	470,719
Provision for WPPF and Welfare Fund		645,663,982	440,554,874
Unclaimed Dividend		9,211,099	9,211,099
Income Tax Payable		1,226,450,567	1,936,606,935
Total Current Liabilities		**84,489,780,695**	**79,672,273,310**
Total Liabilities		**84,674,821,565**	**79,933,203,944**
TOTAL EQUITY AND LIABILITIES		**115,744,126,172**	**110,072,415,053**
Net Assets Value (NAV) Per Share	10	**287.10**	**278.51**

MEGHNA PETROLEUM LIMITED *Chattogram*

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 31 December 2025
(Provisional and Un-audited)

	Note(s)	01 July 2025 to 31 December 2025 Taka	01 July 2024 to 31 December 2024 Taka	01 October 2025 to 31 December 2025 Taka	01 October 2024 to 31 December 2024 Taka
Gross Earnings on Petroleum Products	4	**1,286,947,209**	**1,332,952,723**	**670,676,761**	**661,468,553**
Net Operational Gain / (Loss)	4.01	119,743,705	97,496,374	101,009,623	57,794,351
Net Earnings on Petroleum Products		**1,406,690,914**	**1,430,449,097**	**771,686,384**	**719,262,904**
Other Operating Income	5	**135,040,178**	**149,506,231**	**62,121,774**	**75,382,527**
Total Income		**1,541,731,092**	**1,579,955,328**	**833,808,158**	**794,645,431**
Operating Expenses:					
Administrative, Selling and Distribution Expenses		(699,507,235)	(716,819,835)	(353,082,869)	(386,675,703)
Financial Expenses	6	(154,523,365)	(126,531,554)	(73,349,352)	(64,597,630)
Interest Expenses through BPC	7	(66,932,692)	(67,578,317)	(14,262,868)	(34,757,006)
		(920,963,292)	**(910,929,706)**	**(440,695,089)**	**(486,030,339)**
Total Operating Profit		**620,767,800**	**669,025,622**	**393,113,069**	**308,615,092**
Non-Operating Income	8	3,481,414,355	3,326,089,852	1,625,151,976	1,848,327,049
Net Profit Before WPP&WF		**4,102,182,155**	**3,995,115,474**	**2,018,265,045**	**2,156,942,141**
Contribution to Workers' Profit Participation and Welfare Fund @ 5% on net profit		(205,109,108)	(199,755,774)	(100,913,252)	(107,847,107)
Net Profit Before Income Tax		**3,897,073,047**	**3,795,359,700**	**1,917,351,793**	**2,049,095,034**
Income tax (expenses)/benefits :					
Current tax		(823,065,124)	(800,781,810)	(388,103,549)	(430,833,833)
Deferred tax		20,407,735	15,947,158	19,271,132	14,957,968
		(802,657,389)	**(784,834,652)**	**(368,832,417)**	**(415,875,865)**
Net Profit After Tax Transferred to Retained Earnings		**3,094,415,658**	**3,010,525,048**	**1,548,519,376**	**1,633,219,169**
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		**3,094,415,658**	**3,010,525,048**	**1,548,519,376**	**1,633,219,169**
Earnings per share (EPS)	**9**	**28.59**	**27.82**	**14.30**	**15.09**

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

MEGHNA PETROLEUM LIMITED ★ Chattogram

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

MEGHNA PETROLEUM LIMITED
Statement of Changes in Equity
For the Half Yearly ended 31 December 2025
(Provisional and Un-audited)

Amount in Taka

Particulars	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	-	-	-	-	(2,164,322,160)	(2,164,322,160)
Transferred to General Reserve	-	4,400,000,000	-	-	(4,400,000,000)	-
Transferred to Depreciation Fund Reserve	-	-	-	66,859,714	(66,859,714)	-
Net Profit after Tax for the period ended at 31 December 2025	-	-	-	-	3,094,415,658	3,094,415,658
Balance as at 31 December 2025	**1,082,161,080**	**26,305,000,048**	**116,061,862**	**527,466,710**	**3,038,614,907**	**31,069,304,607**

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

MEGHNA PETROLEUM LIMITED ★ Chattogram ★

Company Secretary | General Manager (A & F) | Managing Director | Director | Director

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

	Note(s)	01 July 2025 to 31 December 2025 Taka	01 July 2024 to 31 December 2024 Taka
A. Operating Activities			
Cash Received from Customers	13.01	134,777,851,952	141,235,155,519
Cash Paid to Suppliers, Employees and Others	13.02	(125,997,478,778)	(127,119,248,637)
Cash from operation		**8,780,373,174**	**14,115,906,882**
Cash Received from Non-Operating Income	13.03	3,481,414,355	3,326,089,852
Cash Payment for Financial Expenses	13.04	(221,456,057)	(191,150,304)
Income Tax Paid	13.05	(112,908,756)	(68,342,128)
Net Cash Generated by Operating Activities		**11,927,422,716**	**17,182,504,302**
B. Investing Activities			
Capital Expenditures	14.01	(51,959,020)	(137,083,710)
Long term Investments	14.02	1,323,588,951	378,099,125
Short term Investments	14.03	4,878,490,263	(3,527,311,582)
Net Cash Used in Investing Activities		**6,150,120,194**	**(3,286,296,167)**
C. Financing Activities			
Payment against Right of Use Asset	15.01	(470,719)	-
Dividend Paid to share holder	15.02	(2,164,322,160)	(1,839,673,836)
Net Cash Used in Financing Activities		**(2,164,792,879)**	**(1,839,673,836)**
D. Net Increase of Cash and Cash Equivalents during the period (A+B+C)		**15,912,750,031**	**12,056,534,299**
E. Opening Cash and Cash Equivalents		36,054,740,092	32,013,212,233
F. Closing Cash and Cash Equivalents (D+E)		**51,967,490,123**	**44,069,746,532**
Net Operating Cash Flow Per Share (NOCFPS)	11	**110.22**	**158.78**

MEGHNA PETROLEUM LIMITED ★ Chattogram ★

Company Secretary | General Manager (A & F) | Managing Director | Director | Director

MEGHNA PETROLEUM LIMITED
Notes to the Financial Statements
As at and for the year ended 31 December 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 PLC 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 PLC 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, Liquefied Petroleum Gas (LPG) and Battery Water 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 December 2025.
b) A statement of profit or loss and other comprehensive income for the year ended 31 December 2025.
c) A statement of changes in equity for the year ended 31 December 2025.
d) A statement of cash flows for the year ended 31 December 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.

MEGHNA PETROLEUM LIMITED
Chattogram

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 2025 to 31 December 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/year's figures have been re-arranged wherever considered necessary to ensure comparability with the current period.

ii) Bracket figures denote negative.

MEGHNA PETROLEUM LIMITED ★ Chattogram ★

	Note(s)	01 July 2025 to 31 December 2025 Taka	01 July 2024 to 31 December 2024 Taka
4.00 Gross Earnings on Petroleum Products			
Turnover	4.01	132,517,511,366	139,865,410,082
Less: Cost of goods sold	4.02	(131,230,564,157)	(138,532,457,359)
		1,286,947,209	**1,332,952,723**

4.01 Net Earnings on Petroleum Product

Products	01 July 2025 to 31 December 2025			01 July 2024 to 31 December 2024		
	Gross Earnings	Operational Gain/(Loss)	Net Earnings	Gross Earnings	Operational Gain/(Loss)	Net Earnings
Major Products						
MS	98,215,602	9,688,988	107,904,590	92,504,961	7,209,339	99,714,300
HOBC	98,678,218	10,471,922	109,150,140	92,698,279	7,770,102	100,468,381
HSD	731,044,035	88,978,000	820,022,035	748,128,800	68,541,126	816,669,926
FO	58,313,254	9,421,386	67,734,640	100,908,131	12,644,408	113,552,539
LSFO	1,083,407	116,056	1,199,463	1,565,113	234,840	1,799,953
SKO	6,261,891	770,991	7,032,882	10,373,254	896,365	11,269,619
JBO	2,315,682	296,362	2,612,044	1,244,534	200,194	1,444,728
MTT	323,081	-	323,081	24,774	-	24,774
SBPS	69,419	-	69,419	20,737	-	20,737
Sub Total	**996,304,589**	**119,743,705**	**1,116,048,294**	**1,047,468,583**	**97,496,374**	**1,144,964,957**
Minor Products						
Lubricants	281,422,960	-	281,422,960	281,109,920	-	281,109,920
LPG (Cylinder)	6,415,200	-	6,415,200	4,072,000	-	4,072,000
Bitumen	2,804,460	-	2,804,460	302,220	-	302,220
Sub Total	**290,642,620**	**-**	**290,642,620**	**285,484,140**	**-**	**285,484,140**
Grand Total	**1,286,947,209**	**119,743,705**	**1,406,690,914**	**1,332,952,723**	**97,496,374**	**1,430,449,097**

4.02 Turnover and Cost of Goods Sold

Products	01 July 2025 to 31 December 2025			01 July 2024 to 31 December 2024		
	Quantity MT	Turnover Tk.	Cost of Goods Sold Tk.	Quantity MT	Turnover Tk.	Cost of Goods Sold Tk.
Major Products						
MS	76,689	12,292,950,413	(12,194,734,811)	72,230	11,989,932,762	(11,897,427,801)
HOBC	80,148	12,779,305,091	(12,680,626,873)	75,291	12,284,327,652	(12,191,629,373)
HSD	803,993	94,152,402,379	(93,421,358,344)	788,500	95,405,316,906	(94,657,188,106)
FO	97,989	9,118,928,224	(9,060,614,970)	169,565	15,564,708,580	(15,463,800,449)
LSFO	1,178	97,226,370	(96,142,963)	2,630	248,739,984	(247,174,871)
SKO	6,173	870,955,716	(864,693,825)	10,226	1,335,136,711	(1,324,763,457)
JBO	1,998	318,580,120	(316,264,438)	1,652	267,427,264	(266,182,730)
MTT	253	38,137,600	(37,814,519)	97	14,419,600	(14,394,826)
SBPS	47	8,208,000	(8,138,581)	54	9,022,900	(9,002,163)
Sub Total	**1,068,468**	**129,676,693,913**	**(128,680,389,324)**	**1,120,245**	**137,119,032,359**	**(136,071,563,776)**
Minor Products						
Lubricants	3,472	2,203,870,723	(1,922,447,763)	3,592	2,285,410,367	(2,004,300,447)
LPG (Cylinder)	2,673	167,986,406	(161,571,206)	2,036	116,133,655	(112,061,655)
Bitumen	6,522	468,960,324	(466,155,864)	4,868	344,833,701	(344,531,481)
Sub Total	**12,667**	**2,840,817,453**	**(2,550,174,833)**	**10,496**	**2,746,377,723**	**(2,460,893,583)**
Grand Total	**1,081,135**	**132,517,511,366**	**(131,230,564,157)**	**1,130,741**	**139,865,410,082**	**(138,532,457,359)**

MEGHNA PETROLEUM LIMITED
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	Note(s)	01 July 2025 to 31 December 2025 Taka	01 July 2024 to 31 December 2024 Taka
5.00 Other Operating Income			
Handling commission service charges & others		117,849,647	129,431,840
Transshipment gain/ loss from Tanker operation		6,152,006	10,039,657
Earning from Meghna Model Service Center		11,038,525	10,034,734
		135,040,178	**149,506,231**
6.00 Financial Expenses			
Bank Charges		1,147,133	955,944
Interest on Loan		2,669,526	2,959,567
Interest on Lease		73,149	68,652
Interest on Workers' Profit Participation & Welfare Fund		150,633,557	122,547,391
		154,523,365	**126,531,554**
7.00 Interest Expenses through BPC			
Refined products		65,628,292	67,315,517
Bitumen		1,304,400	262,800
		66,932,692	**67,578,317**
8.00 Non Operating Income			
Interest on Bank Deposits		3,475,054,417	3,306,384,493
Interest on house building & land purchase finance scheme		330,723	314,974
Receipts against Jetty thruput charges from third parties		101,284	14,001,357
Other Receipts		5,927,931	5,389,028
		3,481,414,355	**3,326,089,852**

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	3,094,415,658	3,010,525,048
b) Number of ordinary shares at the period end	108,216,108	108,216,108
Earnings Per Share (EPS) - Basic	**28.59**	**27.82**

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 December 2025 and 30 June 2025 as per IAS-33" Earnings Per Share".

9.02 Diluted Earnings Per Share (EPS)

a) Earnings attributed to ordinary shareholders during the period	3,094,415,658	3,010,525,048
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)	**25.83**	**25.12**

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

MEGHNA PETROLEUM LIMITED ★ Chattogram ★

		31 December 2025	30 June 2025
		Taka	Taka
10.00	**Net Asset Value Per Share (NAV)**		
	Total Assets	115,744,126,172	110,072,415,053
	Less: Liabilities *	(84,674,821,565)	(79,933,203,944)
	Net asset value (NAV)	31,069,304,607	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)	**287.10**	**278.51**

*During the period ended 31 December 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 31 December 2025	01 July 2024 to 31 December 2024
11.00	**Net operating cash flow per share**		
	Net operating cash flows (from statement of cash flows)	11,927,422,716	17,182,504,302
	Number of ordinary shares outstanding during the period	108,216,108	108,216,108
	Net operating cash flow per share	**110.22**	**158.78**
12.00	**Reconciliation of cash flows from operating activities**		
	Profit before income tax	3,897,073,047	3,795,359,700
	Adjustment for		
	Depreciation charged	89,031,518	86,741,074
	Amortization charged	235,360	247,853
	Provission For WPPF	205,109,108	199,755,774
	Financial Expenses	154,523,365	126,531,554
	Interest Expenses through BPC	66,932,692	67,578,317
	Non-operating Income	(3,481,414,355)	(3,326,089,852)
		(2,965,582,312)	**(2,845,235,280)**
	(Increase)/decrease in Current Assets		
	Advances, deposits and prepayments (Net of AIT)	(491,740,941)	(307,397,432)
	Inventories	1,067,523,342	1,247,201,816
	Trade and Other receivables	2,005,556,703	1,122,742,832
	Increase/(decrease) in Current Liabilities		
	Defined Benefit Obligation - Gratuity	(43,431,725)	(35,761,369)
	Creditors and accruals	5,516,084,168	11,341,711,956
	Paid to WPPF and Welfare Fund	(205,109,108)	(199,755,774)
		7,848,882,439	**13,168,742,029**
		8,780,373,174	**14,118,866,449**
	Cash Received from Non-Operating Income	3,481,414,355	3,326,089,852
	Cash Payment for Financial Expenses		
	Financial Expenses	(154,596,514)	(126,600,206)
	Interest Expenses through BPC	(66,932,692)	(67,578,317)
	Interest on Right of Use Asset	73,149	68,652
		(221,456,057)	**(194,109,871)**
	Income tax paid		
	Provision made during the period	710,156,368	732,439,682
	Increase in advance income tax	(823,065,124)	(800,781,810)
		(112,908,756)	**(68,342,128)**
	Net cash flows generated by operating activities	**11,927,422,716**	**17,182,504,302**

MEGHNA PETROLEUM LIMITED
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Related Notes for Statement of Cash Flows		01 July 2025 to 31 December 2025 Taka	01 July 2024 to 31 December 2024 Taka
13.00	**Cash flows from operating activities**		
13.01	**Cash Received from Customers**		
	Turnover	132,517,511,366	139,865,410,082
	Net Operational Gain/(Loss)	119,743,705	97,496,374
	Other Operating Income	135,040,178	149,506,231
	(Increase)/ Decrease - Accounts Receivables	2,005,556,703	1,122,742,832
		134,777,851,952	**141,235,155,519**
13.02	**Cash Paid to Suppliers, Employees and Others**		
	Cost of Sales	(131,230,564,157)	(138,532,457,359)
	(Increase)/Decrease in Inventory	1,067,523,342	1,247,201,816
	Increase /(Decrease) in Creditors & Accruals (Supplies)	5,773,830,910	11,607,891,971
		(124,389,209,905)	**(125,677,363,572)**
	Cash Paid for operating other expenses		
	Administrative, Selling and Distribution Expenses	(699,507,235)	(719,779,402)
	Increase /(Decrease) in Creditors & Accruals (For expenses)	(1,196,315)	(5,948,459)
	Increase /(Decrease) in Creditors & Accruals (For finance & Others)	(256,550,427)	(260,231,556)
	(Increase) / Decrease in Advances, Deposits and Pre-payments	218,415,427	425,042,250
	Increase / (Decrease) Advance Income Tax	(710,156,368)	(732,439,682)
	Amortization/Depreciation on Lease	235,360	247,853
	Depreciation	89,031,518	86,741,074
	Provision for Gratuity	66,522,008	54,773,742
	Paid to Gratuity Fund	(109,953,733)	(90,535,111)
	Provission For WPPF	(205,109,108)	(199,755,774)
	Paid to WPPF	-	-
		(1,608,268,873)	**(1,441,885,065)**
		(125,997,478,778)	**(127,119,248,637)**
13.03	**Cash Received from Non-Operating Income**	3,481,414,355	3,326,089,852
		3,481,414,355	**3,326,089,852**
13.04	**Cash Payment for Financial Expenses**		
	Financial Expenses	(154,523,365)	(123,571,987)
	Interest Paid to BPC	(66,932,692)	(67,578,317)
		(221,456,057)	**(191,150,304)**
13.05	**Income Tax Paid**		
	(Increase)/decrease in Provision for tax	710,156,368	732,439,682
	Increase/(decrease) in Advance for tax	(823,065,124)	(800,781,810)
		(112,908,756)	**(68,342,128)**
	Net cash (used in)/generated by operating activities	**11,927,422,716**	**17,182,504,302**

MEGHNA PETROLEUM LIMITED ★ Chattogram ★

		01 July 2025 to 31 December 2025	01 July 2024 to 31 December 2024
		Taka	Taka
14.00	**Cash flows from investing activities**		
14.01	**Capital Expenditure**		
	Investment from Depreciation Fund	(15,122,992)	(77,522,945)
	Addition in Capital work-in-progress	(36,836,028)	(59,560,765)
		(51,959,020)	**(137,083,710)**
14.02	Long term investment	1,323,588,951	378,099,125
14.03	Short term investment	4,878,490,263	(3,527,311,582)
	Net cash (used in)/generated by investing activities	**6,150,120,194**	**(3,286,296,167)**
15.00	**Cash flows from financing activities**		
15.01	Payment against Right of Use Asset	(470,719)	-
15.02	Dividend paid to shareholder/CMSF	(2,164,322,160)	(1,839,673,836)
15.03	(Deposited)/ Adjustment to CMSF	-	-
	Net cash provided by /(used in) financing activities	**(2,164,792,879)**	**(1,839,673,836)**
	Net increase/(decrease) in cash and cash equivalent	**15,912,750,031**	**12,056,534,299**
	Opening cash and cash equivalent	36,054,740,092	32,013,212,233
	Closing cash and cash equivalent	**51,967,490,123**	**44,069,746,532**

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	8,174,342	7,499,396
Post employment benefits	14,224,148	13,049,677
Other Long term benefit	-	-
Termination benefit	-	-
share-based payment	-	-
	22,398,490	**20,549,073**

17.00 Significant Deviation

17.01 Significant Deviation in Earning per share (EPS):

EPS has been increased by 2.77% due to an increase in sales margin per Liter and changes in bank deposit rate there is also an increase in Non-Other operating income.

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

NOCFPS has been decreased significantly by 30.58% from previous Half Yearly significantly due to less payment received from coustomers by Taka 645,73,03,567 and less payment mande to suppliers, employees by Taka 112,17,69,859 which significantly decrease the Net Cash Generated by Operating Activities by Taka 525,50,81,586 from previous period.

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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