

MEGHNA PETROLEUM LIMITED
Statement of Financial Position
As at 31 March 2026
(Provisional and Un-audited)

	Note(s)	31 March 2026 Taka	30 June 2025 Taka
ASSETS			
Non-Current Assets			
Property, Plant and Equipment		1,054,883,695	1,158,167,375
Right to use of Lease		10,874,014	11,109,374
Capital Work-in-Progress		845,836,855	722,779,401
Long Term Investment (FDR)		12,423,328,931	12,570,550,697
Total Non-Current Assets		14,334,923,495	14,462,606,847
Current Assets			
Short Term Investments -Depreciation Fund		1,870,425,333	1,782,737,528
Short Term Investments (FDR)		10,289,796,489	15,699,002,709
Inventories		13,983,774,538	16,559,278,400
Trade and Other Receivables		20,141,849,968	22,373,841,427
Advances, Deposits and Pre-Payments		2,634,552,703	3,140,208,050
Cash and Cash Equivalents		52,040,604,582	36,054,740,092
Total Current Assets		100,961,003,613	95,609,808,206
TOTAL ASSETS		115,295,927,108	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		550,867,610	460,606,996
Retained Earnings		4,413,044,453	6,575,381,123
Equity attributable to owners of the Company		32,467,135,053	30,139,211,109
Non-Current Liabilities			
Defined Benefit Obligations-Gratuity		99,783,013	109,953,733
Deferred Tax Liabilities		30,258,876	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		222,067,550	260,930,634
Current Liabilities			
Short Term Borrowing		85,498,228	73,896,558
Creditors & Accruals		80,885,883,176	77,211,533,125
Lease liabilities - current portion		448,634	470,719
Provision for WPPF and Welfare Fund		294,935,911	440,554,874
Unclaimed Dividend		9,211,099	9,211,099
Income Tax Payable		1,330,747,457	1,936,606,935
Total Current Liabilities		82,606,724,505	79,672,273,310
Total Liabilities		82,828,792,055	79,933,203,944
TOTAL EQUITY AND LIABILITIES		115,295,927,108	110,072,415,053
Net Assets Value (NAV) Per Share	10	300.02	278.51

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 2025 to 31 March 2026
(Provisional and Un-audited)

	Note(s)	01 July 2025 to 31 March 2026 Taka	01 July 2024 to 31 March 2025 Taka	01 January 2026 to 31 March 2026 Taka	01 January 2025 to 31 March 2025 Taka
Gross Earnings on Petroleum Products	4	1,808,175,997	2,037,054,414	521,228,788	704,101,691
Net Operational Gain / (Loss)	4.01	173,437,365	160,948,815	53,693,660	63,452,441
Net Earnings on Petroleum Products		1,981,613,362	2,198,003,229	574,922,448	767,554,132
Other Operating Income	5	141,860,755	196,763,241	6,820,577	47,257,010
Total Income		2,123,474,117	2,394,766,470	581,743,025	814,811,142
Operating Expenses:					
Administrative, Selling and Distribution Expenses		(1,102,288,732)	(1,101,158,697)	(402,781,497)	(385,818,646)
Financial Expenses	6	(231,001,325)	(226,470,616)	(76,477,960)	(98,459,278)
Interest Expenses through BPC	7	(100,222,763)	(107,061,015)	(33,290,071)	(39,482,698)
		(1,433,512,820)	(1,434,690,328)	(512,549,528)	(523,760,622)
Total Operating Profit		689,961,297	960,076,142	69,193,497	291,050,520
Non-Operating Income	8	5,208,756,921	4,662,711,340	1,727,342,566	1,336,621,488
Net Profit Before WPP&WF		5,898,718,218	5,622,787,482	1,796,536,063	1,627,672,008
Contribution to Workers' Profit Participation and Welfare Fund @ 5% on		(294,935,911)	(281,139,374)	(89,826,803)	(81,383,600)
Net Profit Before Income Tax		5,603,782,307	5,341,648,108	1,706,709,260	1,546,288,408
Income tax (expenses)/benefits :					
Current tax		(1,128,178,263)	(1,237,264,889)	(305,113,139)	(436,483,079)
Deferred tax		16,642,060	13,986,529	(3,765,675)	(1,960,629)
		(1,111,536,203)	(1,223,278,360)	(308,878,814)	(438,443,708)
Net Profit After Tax Transferred to Retained Earnings		4,492,246,104	4,118,369,748	1,397,830,446	1,107,844,700
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		4,492,246,104	4,118,369,748	1,397,830,446	1,107,844,700
Earnings per share (EPS)	9	41.51	38.06	12.92	10.24

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 Changes in Equity
For the Period ended at 31 March 2026
(Provisional and Un-audited)

Particulars	Share Capital	General Reserve	Share Money Deposit	Depreciation Fund Reserve	Retained Earnings	Amount in Taka 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	-	-	-	90,260,614	(90,260,614)	-
Net Profit after Tax for the period ended at 31 March 2026	-	-	-	-	4,492,246,104	4,492,246,104
Balance as at 31 March 2026	1,082,161,080	26,305,000,048	116,061,862	550,867,610	4,413,044,453	32,467,135,053

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 Cash Flows
For the period from 01 July 2025 to 31 March 2026

	Note(s)	01 July 2025 to 31 March 2026 Taka	01 July 2024 to 31 March 2025 Taka
A. Operating Activities			
Cash Received from Customers	13.01	200,218,568,778	217,556,232,189
Cash Paid to Suppliers, Employees and Others	13.02	(191,132,685,110)	(204,489,865,813)
Cash from operation		9,085,883,668	13,066,366,376
Cash Received from Non-Operating Income	13.03	5,208,756,921	4,662,711,340
Cash Payment for Financial Expenses	13.04	(331,224,088)	(333,531,631)
Income Tax Paid	13.05	(1,128,178,263)	(1,237,264,889)
Net Cash Generated by Operating Activities		12,835,238,238	16,158,281,196
B. Investing Activities			
Capital Expenditures	14.01	(241,008,855)	(275,981,194)
Long term Investments	14.02	147,221,766	318,488,849
Short term Investments	14.03	5,409,206,220	(3,162,322,248)
Net Cash Used in Investing Activities		5,315,419,131	(3,119,814,593)
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)		15,985,864,490	11,198,792,767
E. Opening Cash and Cash Equivalents		36,054,740,092	32,013,212,233
F. Closing Cash and Cash Equivalents (D+E)		52,040,604,582	43,212,005,000
Net Operating Cash Flow Per Share (NOCFPS)	11	118.61	149.31

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