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.

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 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 net profit		(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.

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

MEGHNA PETROLEUM LIMITED
Statement of Changes in Equity
For the Period ended at 31 March 2026
(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	-	-	-	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.

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 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**

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 March 2026

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 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 with 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 March 2026.
b) A statement of profit or loss and other comprehensive income for the year ended 31 March 2026.
c) A statement of changes in equity for the year ended 31 March 2026.
d) A statement of cash flows for the year ended 31 March 2026.
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 01 July 2025 to 31 March 2026 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.

	Note(s)	01 July 2025 to 31 March 2026 Taka	01 July 2024 to 31 March 2025 Taka
4.00 Gross Earnings on Petroleum Products			
Turnover	4.02	197,671,279,199	217,561,299,539
Less: Cost of goods sold	4.02	(195,863,103,202)	(215,524,245,125)
		1,808,175,997	**2,037,054,414**

4.01 Net Earnings on Petroleum Product

	01 July 2025 to 31 March 2026			01 July 2024 to 31 March 2025		
Products	**Gross Earnings**	**Operational Gain/(Loss)**	**Net Earnings**	**Gross Earnings**	**Operational Gain/(Loss)**	**Net Earnings**
Major Products						
MS	146,068,958	13,797,502	159,866,460	147,790,219	12,216,855	160,007,074
HOBC	144,800,201	14,730,367	159,530,568	143,504,978	12,758,706	156,263,684
HSD	1,050,334,118	129,574,571	1,179,908,689	1,195,106,582	116,135,415	1,311,241,997
FO	77,878,356	13,584,606	91,462,962	131,802,153	17,517,770	149,319,923
LSFO	1,083,406	210,433	1,293,839	3,185,570	507,069	3,692,639
SKO	9,464,352	1,114,443	10,578,795	16,003,174	1,466,715	17,469,889
JBO	3,355,305	425,443	3,780,748	2,028,772	346,285	2,375,057
MTT	377,992	-	377,992	41,375	-	41,375
SBPS	84,189	-	84,189	33,794	-	33,794
Sub Total	**1,433,446,877**	**173,437,365**	**1,606,884,242**	**1,639,496,617**	**160,948,815**	**1,800,445,432**
Minor Products						
Lubricants	362,433,240	-	362,433,240	375,648,000	-	375,648,000
LPG (Cylinder)	8,788,800	-	8,788,800	6,566,000	-	6,566,000
Bitumen	3,507,080	-	3,507,080	15,343,797	-	15,343,797
Sub Total	**374,729,120**	**-**	**374,729,120**	**397,557,797**	**-**	**397,557,797**
Grand Total	**1,808,175,997**	**173,437,365**	**1,981,613,362**	**2,037,054,414**	**160,948,815**	**2,198,003,229**

4.02 Turnover and Cost of Goods Sold

	01 July 2025 to 31 March 2026			01 July 2024 to 31 March 2025		
Products	**Quantity MT**	**Turnover Tk.**	**Cost of Goods Sold Tk.**	**Quantity MT**	**Turnover Tk.**	**Cost of Goods Sold Tk.**
Major Products						
MS	114,054	18,155,435,978	(18,009,367,020)	115,398	19,098,694,041	(18,950,903,822)
HOBC	117,609	18,709,560,013	(18,564,759,812)	116,557	19,037,290,062	(18,893,785,084)
HSD	1,226,230	142,785,890,885	(141,735,556,767)	1,259,598	151,759,431,838	(150,564,325,256)
FO	130,866	11,850,665,823	(11,772,787,467)	221,479	20,395,360,658	(20,263,558,505)
LSFO	1,178	97,226,370	(96,142,964)	5,353	320,602,819	(317,417,249)
SKO	9,330	1,310,897,042	(1,301,432,690)	15,776	2,051,255,654	(2,035,252,480)
JBO	2,895	460,651,751	(457,296,446)	2,693	430,848,152	(428,819,380)
MTT	296	44,580,400	(44,202,408)	162	24,213,600	(24,172,225)
SBPS	57	9,984,000	(9,899,811)	88	15,172,900	(15,139,106)
Sub Total	**1,602,515**	**193,424,892,262**	**(191,991,445,385)**	**1,737,104**	**213,132,869,724**	**(211,493,373,107)**
Minor Products						
Lubricants	5,403	3,431,531,155	(3,069,097,915)	5,600	3,535,933,148	(3,160,285,148)
LPG (Cylinder)	3,662	228,267,295	(219,478,495)	3,283	191,243,290	(184,677,290)
Bitumen	8,156	586,588,487	(583,081,407)	10,009	701,253,377	(685,909,580)
Sub Total	**17,221**	**4,246,386,937**	**(3,871,657,817)**	**18,892**	**4,428,429,815**	**(4,030,872,018)**
Grand Total	**1,619,736**	**197,671,279,199**	**(195,863,103,202)**	**1,755,996**	**217,561,299,539**	**(215,524,245,125)**

	Note(s)	01 July 2025 to 31 March 2026 Taka	01 July 2024 to 31 March 2025 Taka
5.00 Other Operating Income			
Handling commission service charges & others		122,474,916	179,702,037
Transshipment gain/ loss from Tanker operation		6,313,901	6,644,197
Earning from Meghna Model Service Center		13,071,938	10,417,007
		141,860,755	**196,763,241**
6.00 Financial Expenses			
Bank Charges		973,553	811,294
Interest on Loan		4,004,288	4,439,351
Interest on Lease		73,149	102,978
Interest on Workers' Profit Participation & Welfare Fund		225,950,335	221,116,993
		231,001,325	**226,470,616**
7.00 Interest Expenses through BPC			
Refined products		98,591,563	105,059,215
Bitumen		1,631,200	2,001,800
		100,222,763	**107,061,015**
8.00 Non Operating Income			
Interest on Bank Deposits		5,202,131,046	4,635,321,314
Interest on house building & land purchase finance scheme		463,012	440,964
Receipts against Jetty thruput charges from third parties		101,284	21,438,536
Other Receipts		6,061,579	5,510,526
		5,208,756,921	**4,662,711,340**
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		4,492,246,104	4,118,369,748
b) Number of ordinary shares at the period end		108,216,108	108,216,108
Earnings Per Share (EPS) - Basic		**41.51**	**38.06**

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 March 2026 and 30 June 2025 as per IAS-33" Earnings Per Share".

9.02 Diluted Earnings Per Share (EPS)

	01 July 2025 to 31 March 2026 Taka	01 July 2024 to 31 March 2025 Taka
a) Earnings attributed to ordinary shareholders during the period	4,492,246,104	4,118,369,748
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)	**37.49**	**34.37**

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

		31 March 2026	30 June 2025
		Taka	Taka
10.00	**Net Asset Value Per Share (NAV)**		
	Total Assets	115,295,927,108	110,072,415,053
	Less: Liabilities *	(82,828,792,055)	(79,933,203,944)
	Net asset value (NAV)	32,467,135,053	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)	**300.02**	**278.51**

*During the period ended 31 March 2026 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 March 2026	01 July 2024 to 31 March 2025
11.00	**Net operating cash flow per share**		
	Net operating cash flows (from statement of cash flows)	12,835,238,238	16,158,281,196
	Number of ordinary shares outstanding during the period	108,216,108	108,216,108
	Net operating cash flow per share	**118.61**	**149.31**
12.00	**Reconciliation of cash flows from operating activities**		
	Profit before income tax	5,603,782,307	5,341,648,108
	Adjustment for		
	Depreciation charged	133,547,276	130,263,701
	Amortization charged	235,360	371,780
	Paid to WPPF	294,935,911	281,139,374
	Financial Expenses	231,001,325	226,470,616
	Interest Expenses through BPC	100,222,763	107,061,015
	Non-operating Income	(5,208,756,921)	(4,662,711,340)
		(4,448,814,286)	**(3,917,404,854)**
	(Increase)/decrease in Current Assets		
	Advances, deposits and prepayments (Net of AIT)	(100,204,131)	112,650,295
	Inventories	2,575,503,862	(221,153,701)
	Trade and Other receivables	2,231,991,459	(362,779,406)
	Increase/(decrease) in Current Liabilities		
	Defined Benefit Obligation - Gratuity	(10,170,720)	(6,775,044)
	Creditors and accruals	3,674,350,051	12,486,133,057
	Paid to WPPF and Welfare Fund	(440,554,874)	(365,952,079)
		7,930,915,647	**11,642,123,122**
		9,085,883,668	**13,066,366,376**
	Cash Received from Non-Operating Income	5,208,756,921	4,662,711,340
	Cash Payment for Financial Expenses		
	Financial Expenses	(230,928,176)	(226,573,594)
	Interest Expenses through BPC	(100,222,763)	(107,061,015)
	Interest on Right of Use Asset	(73,149)	102,978
		(331,224,088)	**(333,531,631)**
	Income tax paid		
	Provision made during the period	605,859,478	(296,519,603)
	Increase in advance income tax	(605,859,478)	296,519,603
		(1,128,178,263)	**(1,237,264,889)**
	Net cash flows generated by operating activities	**12,835,238,238**	**16,158,281,196**

	01 July 2025 to 31 March 2026 Taka	01 July 2024 to 31 March 2025 Taka
13.00 Cash flows from operating activities		
13.01 Cash Received from Customers		
Turnover	197,671,279,199	217,561,299,539
Net Operational Gain/(Loss)	173,437,365	160,948,815
Other Operating Income	141,860,755	196,763,241
(Increase)/ Decrease - Accounts Receivables	2,231,991,459	(362,779,406)
	200,218,568,778	**217,556,232,189**
13.02 Cash Paid to Suppliers, Employees and Others		
Cost of Sales	(195,863,103,202)	(215,524,245,125)
(Increase)/Decrease in Inventory	2,575,503,862	(221,153,701)
Increase /(Decrease) in Creditors & Accruals (Supplies)	4,137,205,901	13,051,277,085
	(189,150,393,439)	**(202,694,121,741)**
Cash Paid for operating other expenses		
Administrative, Selling and Distribution Expenses	(1,102,288,732)	(1,101,158,697)
Increase /(Decrease) in Creditors & Accruals (For expenses)	(1,196,315)	(104,470,787)
Increase /(Decrease) in Creditors & Accruals (For finance & Others)	(461,659,535)	(460,673,241)
(Increase) / Decrease in Advances, Deposits and Pre-payments	505,655,347	409,169,898
Increase / (Decrease) Advance Income Tax	(605,859,478)	(296,519,603)
Amortization/Depreciation on Lease	235,360	371,780
Depreciation	133,547,276	130,263,701
Provision for Gratuity	99,783,013	83,760,067
Paid to Gratuity Fund	(109,953,733)	(90,535,111)
Paid to WPPF	(440,554,874)	(365,952,079)
	(1,982,291,671)	**(1,795,744,072)**
	(191,132,685,110)	**(204,489,865,813)**
13.03 Cash Received from Non-Operating Income	5,208,756,921	4,662,711,340
	5,208,756,921	**4,662,711,340**
13.04 Cash Payment for Financial Expenses		
Financial Expenses	(230,928,176)	(226,367,638)
Interest on Right of Use Asset	(73,149)	(102,978)
Interest Paid to BPC	(100,222,763)	(107,061,015)
	(331,224,088)	**(333,531,631)**
13.05 Income Tax Paid		
(Increase)/decrease in Provision for tax	605,859,478	(296,519,603)
Provided during the period	(1,128,178,263)	(1,237,264,889)
Increase/(decrease) in Advance for tax	(605,859,478)	296,519,603
	(1,128,178,263)	**(1,237,264,889)**
Net cash (used in)/generated by operating activities	**12,835,238,238**	**16,158,281,196**

	01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
	Taka	Taka
14.00 Cash flows from investing activities		
14.01 **Capital Expenditure**		
Investment from Depreciation Fund	(87,687,805)	(99,476,145)
Addition in Capital work-in-progress	(153,321,050)	(176,505,049)
	(241,008,855)	**(275,981,194)**
14.02 Long term investment	147,221,766	318,488,849
14.03 Short term investment	5,409,206,220	(3,162,322,248)
Net cash (used in)/generated by investing activities	**5,315,419,131**	**(3,119,814,593)**
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)
Net cash provided by /(used in) financing activities	**(2,164,792,879)**	**(1,839,673,836)**
Net increase/(decrease) in cash and cash equivalent	**15,985,864,490**	**11,198,792,767**
Opening cash and cash equivalent	36,054,740,092	32,013,212,233
Closing cash and cash equivalent	**52,040,604,582**	**43,212,005,000**

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	11,249,093	10,320,269
Post employment benefits	34,488,434	31,640,765
Other Long term benefit	-	-
Termination benefit	-	-
share-based payment	-	-
	45,737,527	**41,961,034**

17.00 Significant Deviation

17.01 Significant Deviation in Earning per share (EPS):

EPS has been increased by 9.06% from previous year's third quarter due to increase in Non-Other operating income.

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

NOCFPS has been decreased significantly by 20.56% from previous year's third quarter accounts due to less income generated from customers by Taka 1733,76,63,411 and less payment made to suppliers, employees by Taka 1335,71,80,703 which result significantly decrease the Net Cash Generated by Operating Activities(NOCFPS) by Taka 332,30,42,958 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