

**PADMA OIL PLC.**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER, 2025**  
**( PROVISIONAL & UN-AUDITED )**

	Taka in Lac	
	30 September 2025	30 June 2025
	Taka	Taka
<b>Assets</b>		
<i>Non-current assets:</i>		
Property, plant and equipment	12,769.40	12,894.40
Capital Work-in-progress	34,825.44	34,675.44
Investment-Long Term (FDR)	29,635.01	29,635.01
Investment-Depreciation Fund (FDR)	27,550.00	25,250.00
	<b>104,779.85</b>	<b>102,454.85</b>
<i>Current assets:</i>		
Inventories	217,663.51	193,100.12
Debtors	148,786.96	151,476.96
Due from affiliated companies	386,250.98	292,385.43
Advances, deposits and pre-payments	3,604.00	2,308.83
Advance Income tax	13,820.48	18,227.28
Cash and cash equivalents	431,443.51	508,673.16
	<b>1,201,569.44</b>	<b>1,166,171.78</b>
<b>Total Current assets:</b>	<b>1,306,349.29</b>	<b>1,268,626.63</b>
<b>Equity and liabilities</b>		
<i>Shareholders' equity:</i>		
Share capital	9,823.27	9,823.27
Depreciation Fund Reserve ( Accumulated Surplus)	7,779.42	6,909.21
Retained earnings	268,149.65	253,268.21
	<b>285,752.34</b>	<b>270,000.69</b>
<b>Total equity</b>		
<i>Non-current liabilities:</i>		
Deferred tax liabilities	686.60	1,194.50
Long Term Loan	1,834.63	1,834.63
	<b>2,521.23</b>	<b>3,029.13</b>
<i>Current liabilities</i>		
Accounts payable	242,687.03	315,012.95
Supplies and expenses payable	42,322.58	35,383.12
Due to affiliated companies	653,832.09	570,504.97
Other liabilities	66,777.75	66,052.13
Dividend payable	590.15	588.46
Income tax payable	11,866.12	8,055.18
	<b>1,018,075.72</b>	<b>995,596.81</b>
<b>Total Current liabilities</b>	<b>1,020,596.95</b>	<b>998,625.94</b>
<b>Total liabilities</b>		
<b>Total equity and liabilities</b>	<b>1,306,349.29</b>	<b>1,268,626.63</b>
Net Asset Value per share (NAV-Basic) Note-11.00	Tk. 290.89	Tk. 274.86

  
CFO

  
Company Secretary

  
CEO & MD

Chattogram, 05 November 2025

  
Director

  
Director

**PADMA OIL PLC.**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**  
**( PROVISIONAL & UN-AUDITED )**

	Note	<b>Taka in Lac</b>	
		<b>July to Sept.25</b>	<b>July to Sept.24</b>
<b>Products handled: volume( M. Tons)</b>	1.00	629,280	597,569
<b>Gross Earnings on petroleum trading</b>	1.00	8,902.01	7,626.41
<b>Other petroleum products Cost</b>			
Packages		(51.46)	(24.34)
Handling		(16.00)	(17.15)
		(67.46)	(41.49)
<b>Net Earnings on petroleum trading</b>	1.00	8,834.55	7,584.92
<b>Deduct: Operating expenses</b>			
Administrative, selling and distribution expenses		(6,016.96)	(5,672.00)
Financial expenses		(752.70)	(386.85)
Depreciation		(575.00)	(675.09)
		(7,344.66)	(6,733.94)
<b>Operating (loss)/Profit on petroleum</b>		1,489.89	850.98
Other income, operating	3.00	3,062.00	2,636.00
Operating Profit on agro-chemicals trading		(31.86)	(33.60)
<b>Total Operating Profit</b>		4,520.03	3,453.38
Other income, Non-operating	4.00	15,537.54	13,005.27
<b>Net Profit before WPPWF</b>		20,057.57	16,458.65
Contribution to Worker's Profit Participation and Welfare Funds @ 5% on Net Profit		(1,002.88)	(822.93)
<b>Profit before income tax</b>		19,054.69	15,635.72
<b>Provision for income tax</b>		(3,810.94)	(3,127.14)
<b>Deferred tax</b>	5.00	507.90	(64.49)
<b>Profit after tax for the year</b>		15,751.65	12,444.08
Surplus from Investment transfer to Depreciation Fund Reserve	12.00	870.21	401.33
		14,881.44	12,042.76
Other comprehensive income		-	-
<b>Total comprehensive income transferred to Retained Earnings</b>		<b>14,881.44</b>	<b>12,042.76</b>
<b>Earning Per Share ( EPS -Basic)</b>	8.00	<b>16.04</b>	<b>12.67</b>



CFO



Company Secretary



CEO & MD



Director



Director

Chattogram, 05 November 2025

**PADMA OIL PLC.**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**  
**( PROVISIONAL & UN-AUDITED )**

	<b>Share Capital</b>	<b>Retained Earnings</b>	<b>Depreciation Fund Reserve</b>	<b>Total equity</b>
	<u>Taka in Lac</u>	<u>Taka in Lac</u>	<u>Taka in Lac</u>	<u>Taka in Lac</u>
Balance as on 1st July 2024	9,823.27	212,653.53	4,988.23	227,465.02
Transfer to Depreciation Fund Reserve			401.33	401.33
Net profit after tax for the period		12,042.76		12,042.76
<b>Balance as at 30 September 2024</b>	<b>9,823.27</b>	<b>224,696.29</b>	<b>5,389.56</b>	<b>239,909.11</b>
<b>Balance as on 1 July 2024</b>	<b>9,823.27</b>	<b>212,653.52</b>	<b>4,988.23</b>	<b>227,465.02</b>
Cash dividend paid for the year 2023-24	-	(13,752.58)		(13,752.58)
Transfer to Depreciation Fund Reserve		(1,920.98)	1,920.98	-
Net profit after tax (for the year 2024-25)	-	56,288.25		56,288.25
<b>Balance as at 30 June 2025</b>	<b>9,823.27</b>	<b>253,268.21</b>	<b>6,909.21</b>	<b>270,000.69</b>
Balance as on 1st July 2025	9,823.27	253,268.21	6,909.21	270,000.69
Transfer to Depreciation Fund Reserve			870.21	870.21
Net profit after tax for the period		14,881.44		14,881.44
<b>Balance as at 30 September 2025</b>	<b>9,823.27</b>	<b>268,149.65</b>	<b>7,779.42</b>	<b>285,752.34</b>



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Company Secretary



CEO &amp; MD



Director



Director

**Chattogram, 05 November 2025**

NB: "The details of the Published quarterly financial statements can be available in the web-site of the Company. The address of the Web-site is [www.pocl.gov.bd](http://www.pocl.gov.bd)"

**PADMA OIL PLC.**  
**CASH FLOW STATEMENT**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**  
**( PROVISIONAL & UN-AUDITED )**

	<b>Taka in Lac</b>	
	<b>July to Sept.25</b>	<b>July to Sept.24</b>
<b>A. Cash Flows from Operating Activities:</b>		
Receipts from Customers and others	737,001.16	740,205.56
Paid to Suppliers against Petroleum and Agro Products and others	(831,276.83)	(726,679.76)
Income tax paid	4,406.80	(2,869.06)
<b>Net cash (used)/from Operating Activities- Note-10.00</b>	<b>(89,868.87)</b>	<b>10,656.74</b>
<b>B. Cash Flows from Investing Activities:</b>		
Capital Expenditure	(600.00)	(550.00)
Investment on FDR	(2,300.00)	(528.07)
Interest Income From FDR/SND	15,537.54	13,005.27
<b>Net cash flowed from Investing Activities</b>	<b>12,637.54</b>	<b>11,927.20</b>
<b>C. Cash Flows from Financing Activities:</b>		
Unpaid dividend transfer to CMSF	-	-
Dividend Paid	1.69	(1.10)
<b>Net cash used in Financing Activities</b>	<b>1.69</b>	<b>(1.10)</b>
<b>Total ( A + B + C )</b>	<b>(77,229.65)</b>	<b>22,582.83</b>
Opening cash and cash equivalents	508,673.16	539,064.19
Closing cash and cash equivalents	431,443.51	561,647.01
<b>Operating Cash Inflow/(Outflow) per share Note 9.00</b>	<b>(77,229.65)</b>	<b>22,582.83</b>
	<b>Tk. (91.89)</b>	<b>Tk. 10.85</b>



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Company Secretary



CEO & MD



Director



Director

Chattogram, 05 November 2025

**PADMA OIL PLC.**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**  
**( PROVISIONAL & UN-AUDITED )**

Taka in ' Lac  
30-Sep-25      30-Sep-24

**1.00 EARNINGS ON PETROLEUM PRODUCT:**

**i Major Products**

	<u>Gross Earnings</u>	<u>Packaging</u>	<u>Handling</u>	<u>Net earning</u>	<u>Net earning</u>
HOBC	517.76	-	(1.20)	516.56	392.45
Jet A-1	3,103.11	-	(3.73)	3,099.37	2,385.46
MS	1,212.54	-	(1.19)	1,211.35	1,133.35
SKO	64.85	-	(0.12)	64.74	77.91
HSD	2,881.11	-	(7.98)	2,873.12	2,760.18
LDO	0.99	-	(0.00)	0.99	0.18
FO	436.80	-	(1.65)	435.14	524.21
LSFO	7.25	-	(0.02)	7.23	7.02
JBO	3.55	-	(0.01)	3.55	4.81
SBP	5.04	-	(0.01)	5.03	1.51
MTT	2.21	-	(0.01)	2.20	2.27
<b>Sub Total</b>	<b>8,235.21</b>	-	<b>(15.91)</b>	<b>8,219.30</b>	<b>7,289.35</b>

**ii Minor Products**

Lubs & Greases	636.67	(51.46)	(0.01)	585.20	270.24
LPG(Cylinders)	19.98	-	(0.03)	19.95	19.97
Bitumen	6.49	-	(0.05)	6.44	1.70
Other Products	3.66	-	(0.00)	3.66	3.66
<b>Sub Total</b>	<b>666.80</b>	<b>(51.46)</b>	<b>(0.09)</b>	<b>615.26</b>	<b>295.56</b>
<b>Grand Total</b>	<b>8,902.01</b>	<b>(51.46)</b>	<b>(16.00)</b>	<b>8,834.55</b>	<b>7,584.92</b>

**TURNOVER AND COST OF GOODS SOLD :**

**i Major Products**

	<u>30-Sep-25</u>	<u>Cost of goods</u>	<u>30-Sep-24</u>	<u>Cost of goods</u>
	<u>Turnover</u>	<u>sold</u>	<u>Turnover</u>	<u>sold</u>
	<u>M.Ton</u>	<u>Tk. Lac</u>	<u>M.Ton</u>	<u>Tk. Lac</u>
HOBC	42,053	66,825.40	66,307.64	31,959
Jet A-1	140,702	141,151.80	138,048.69	123,136
MS	40,020	63,931.77	62,719.24	33,925
SKO	4,422	6,218.50	6,153.64	5,725
HSD	322,947	376,619.11	373,738.01	309,419
LDO	84	102.38	101.39	87
FO	73,399	68,299.36	67,862.56	88,466
LSFO	219	986.27	979.02	1,081
JBO	625	426.36	422.81	641
SBP	241	595.07	590.03	397
MTT	395	162.70	160.49	898
<b>Sub Total</b>	<b>625,108</b>	<b>725,318.72</b>	<b>717,083.51</b>	<b>595,734</b>
<b>Grand Total</b>			<b>727,852.09</b>	<b>720,545.78</b>

**ii Minor Products**

Lubs & Greases	535	2,798.46	2,161.79	250	1,003.96	709.21
LPG	1,464	923.46	903.48	1,004	526.29	506.31
Bitumen	2,162	1,539.67	1,533.19	569	428.64	426.93
Other Products	11	22.74	19.08	11	27.65	23.99
<b>Sub Total</b>	<b>4,172</b>	<b>5,284.34</b>	<b>4,617.53</b>	<b>1,835</b>	<b>1,986.54</b>	<b>1,666.44</b>
<b>Grand Total</b>	<b>629,280</b>	<b>730,603.05</b>	<b>721,701.04</b>	<b>597,569</b>	<b>729,838.63</b>	<b>722,212.22</b>

**GROSS EARNINGS**

**Turnover**

**LESS : Cost of goods sold**

730,603.05

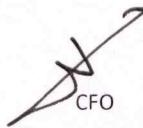
729,838.63

721,701.04

722,212.22

8,902.01

7,626.41



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Company Secretary



CEO & MD



Director



Director

Chattogram, 05 November 2025

**PADMA OIL PLC.**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**  
**( PROVISIONAL & UN-AUDITED )**

**2.00 Applicable accounting standards**

The following IASs and IFRSs are applicable for preparation and reporting of the financial statements for the first quarter under review:

IAS - 1 Presentation of Financial Statements  
IAS - 2 Inventories  
IAS - 7 Statement 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 - 19 Employee Benefits  
IAS - 24 Related Party Disclosures  
IAS - 33 Earnings Per Share  
IAS - 36 Impairment of Assets  
IAS - 37 Provisions, Contingent Liabilities and Contingent Assets  
IAS - 39 Financial Instruments: Recognition and Measurement  
IFRS - 7 Financial Instruments: Disclosures  
IFRS - 9 Financial Instruments  
IFRS - 13 Fair Value Measurement  
IFRS - 15 Revenue from Contracts with customers

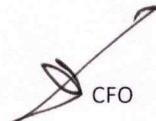
**3.00 OTHER OPERATING INCOME-**

	Taka in Lac	
	30-Sep-25	30-Sep-24
Rent receipts from Filling Station and Power Station	18.00	34.00
Sevice Charges receipts from Private Power Station	47.00	62.00
Profit on BPC's import handling	592.00	800.00
Gas field's Product handling Commission	480.00	640.00
Miscellaneous receipts	<u>1,925.00</u>	<u>1,100.00</u>
	<u><b>3,062.00</b></u>	<u><b>2,636.00</b></u>

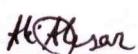
**4.00 OTHER NON-OPERATING INCOME-**

**Sundry income**

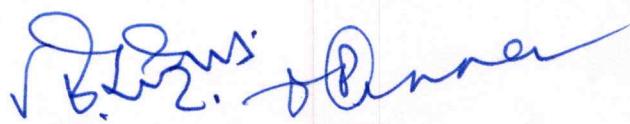
Interest on SND/STD (Gross)	8,411.37	7,224.80
Interest on FDR (Gross)	<u>7,126.17</u>	<u>5,780.47</u>
	<u><b>15,537.54</b></u>	<u><b>13,005.27</b></u>



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Director

Director

## 5.00 DEFERRED TAX

Deferred tax liability has been calculated below at the applicable tax rate on the difference between the carrying value of fixed assets as per accounts and tax written down value.

	Taka in Lac	
	30-Sep-25	30-Sep-24
Balance as at 01 July 2025	1,194.50	804.53
Add: Provided / (adjusted) for the year	(507.90)	64.49
Balance as at 30 September 2025	<u>686.60</u>	<u>869.02</u>

*calculation of Deferred tax liabilities/(assets)*

	Carrying Value On 30.09.2025	Tax base	Temporary difference
	Taka	Taka	Taka
Property, plant and equipment	12,701.73	8,515.52	4,186.21
Deferred tax liability ( Tax Rate - 20.00% )			<u>837.24</u>
Provision for Bad Debts against Trade receivable			<u>(269.79)</u>
			<u>567.45</u>

## 6.00 REMUNERATION OF MANAGEMENT PERSONNEL

	Taka in Lac
Salary and Bonus	44.80
House Rent	24.64
Provident Fund	4.48
	<u>73.92</u>
	<u>45.89</u>
	<u>25.24</u>
	<u>4.59</u>
	<u>75.72</u>

## 7.00 RELATED PARTY TRANSACTIONS

During the year, the company carried out a number of transaction with related parties in the normal course of business and on an arms length basis. The name of these related parties, nature of transactions and balance as at 30.09.25 in accordance with the provisions of IAS-24 are presented below:

Name of the Parties	Relationship	Nature of Transactions	Balance as on 30.09.24
Bangladesh Petroleum Corp.(BPC)	Parent Concern	Multiple Business	652674.59 (Cr)
Bangladesh Petroleum Corp.(BPC)	Parent Concern	Multiple Business	374645.14 (Dr)
Eastern Lubricants Blenders Ltd.	Subsidiary Company	Blending of Products	707.94 (Dr)
Standard Asiatic Oil Company Ltd	Subsidiary of BPC	Blending of Products	133.90 (Dr)
Meghna Petroleum Ltd.	Subsidiary of BPC	Product Exchange	6347.00 (Dr)
Jamuna Oil Comp. Ltd.	Subsidiary of BPC	Product Exchange	4167.25 (Dr)
Jamuna Oil Comp. Ltd.	Subsidiary of BPC	Product Exchange	924.79 (Cr)
Eastern Refinery Limited	Subsidiary of BPC	Product Refine	136.89 (Dr)
Liquified Petroleum Gas Ltd.	Subsidiary of BPC	Product Exchange	282.71 (Cr)



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Director

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**8.00 EARNING PER SHARE****Tk. 16.04****Tk. 12.67**

Earning per share has been increased by Tk. 3.37 due to increased non-operating income against deposits (FDR & SND) at Banks during the periods.

**8.01 Earning Per Share - basic**

The composition of Earning per share is given below :

i) Earning attributable to the ordinary shareholders (Tk.)	<u>1,575,164,619</u>	<u>1,244,407,882</u>
ii) Number of Ordinary shares at the end of year	<u>98,232,750</u>	<u>98,232,750</u>
Earning Per Share - basic	<u>Tk. 16.04</u>	<u>Tk. 12.67</u>

**9.00 OPERATING CASH (OUTFLOW)/INFLOW PER SHARE****(Tk. 91.49)****Tk. 10.85**

Operating cash outflow has been increase in inventories. Besides, increase due from affiliated companies .

**9.01 Operating cash flow per share**

The composition of Operating Cash Inflow/(Outflow) per share is given below :

i) Operating Cash Inflow/(Outflow) during the year (Tk)	<u>(8,986,886,959)</u>	<u>1,065,673,900</u>
ii) Number of Ordinary shares at the end of year	<u>98,232,750</u>	<u>98,232,750</u>
Operating Cash Inflow / (Outflow) per share	<u>(Tk. 91.49)</u>	<u>Tk. 10.85</u>

**10.00 Reconciliation of net income with cash flows from operating activities**

	<b>Taka in Lac</b>	
	<b>30-Sep-25</b>	<b>30-Sep-24</b>
Net profit before tax	19,054.69	15,635.72
<b>Adjustments:</b>		
Depreciation	<u>(575.00)</u>	<u>(675.09)</u>
	<u>18,479.69</u>	<u>14,960.63</u>
<b>(Increase)/Decrease in Current Assets:</b>		
Inventories	(24,563.39)	(10,755.46)
Accounts receivable excluding FDR and SND interest	(11,697.54)	(5,967.69)
Due from affiliated companies	(93,865.55)	(32,564.28)
Advances, deposits and pre-payments	(1,295.17)	(1,520.81)
<b>Increase/(Decrease) in Current Liabilities:</b>		
Accounts payable	(72,325.92)	20,668.86
Supplies and expenses payable	6,939.46	15,795.69
Due to affiliated companies	83,327.12	11,755.94
Other liabilities	725.63	1,152.92
	<u>(112,755.36)</u>	<u>(1,434.83)</u>
Income Tax paid	4,406.80	(2,869.06)
<b>Net cash flow from operating activities</b>	<b><u>(89,868.87)</u></b>	<b><u>10,656.74</u></b>

**11.00 Net asset value per Share**

The composition of Net Assets value per share is given below :

i) Net Assets Value during the year ( Tk. )	<u>28,575,233,619</u>	<u>23,990,911,882</u>
ii) Number of Ordinary shares at the end of year (Lac)	<u>98,232,750</u>	<u>98,232,750</u>
<b>Net Asset Value ( NAV ) per share</b>	<b><u>Tk. 290.89</u></b>	<b><u>Tk. 244.23</u></b>



CFO



Company Secretary



CEO &amp; MD



Director



Director

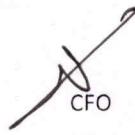
**12.00 Surplus From Investment (Depreciation Fund)**

Excess of Income Over Expenditure  
 Less: Beneficiaries Profit Participation Fund  
 Less : Provision for Taxation @ 20.00%

Taka in Lac	
<u>30-Sep-25</u>	<u>30-Sep-24</u>
1,145.01	528
57.25	26
<u>1,087.76</u>	<u>502</u>
217.55	100
<u>870.21</u>	<u>401</u>
590.15	565.20
<u>590.15</u>	<u>565.20</u>

**13.00 Dividend payable**

Unclaimed Dividend (2020-21 to 2023-24)



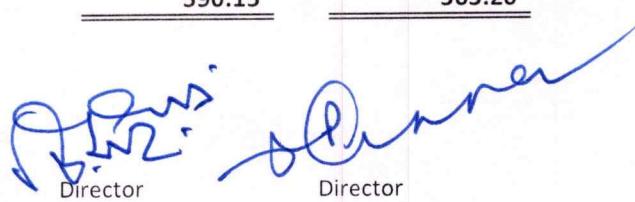
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Chattogram, 05 November 2025