

MEGHNA PETROLEUM LIMITED		
Statement of Financial Position		
As at 31 December 2016		
	31 December 2016	30 June 2016
	Taka	Taka
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	1,007,952,110	1,063,005,139
Capital Work-in-Progress	204,779,336	106,037,813
Goodwill	29,079,647	33,233,883
Total Non-Current Assets	1,241,811,093	1,202,276,835
Current Assets		
Short Term Investment	5,058,360,399	4,367,106,149
Inventories	11,478,923,964	7,164,450,907
Accounts and Other Receivables	33,598,407,045	32,698,407,045
Advances, Deposits and Pre-Payments	685,245,215	670,800,762
Cash and cash equivalents	25,994,099,886	24,329,811,798
Total Current Assets	76,815,036,509	69,230,576,661
TOTAL ASSETS	78,056,847,602	70,432,853,496
EQUITY AND LIABILITIES		
Equity		
Share Capital	1,082,161,080	1,082,161,080
General Reserve	5,805,000,048	5,805,000,048
Retained Earnings	2,984,895,448	1,890,183,109
Equity attributable to owners of the Company	9,872,056,576	8,777,344,237
Non-Current Liabilities		
Defined Benefit Obligations -Gratuity	111,812,090	81,812,090
Deferred Tax Liabilities	88,933,930	80,191,198
Total Non-Current Liabilities	200,746,020	162,003,288
Current Liabilities		
Creditors & Accruals	67,315,785,623	61,199,482,905
Provision for WPPF and Welfare Fund	209,530,318	132,094,874
Unclaimed Dividend	58,336,693	89,354,177
Income Tax Payable	400,392,372	72,574,015
Total Current Liabilities	67,984,045,006	61,493,505,971
Total Liabilities	68,184,791,026	61,655,509,259
TOTAL EQUITY AND LIABILITIES	78,056,847,602	70,432,853,496
Net Asset Value (NAV) Per Share - Basic	91.23	81.11

MEGHNA PETROLEUM LIMITED				
Statement of Comprehensive Income				
For the Half Year ended 31 December, 2016				
(Provisional and Unaudited)				
	July 01, 2016 to Dec. 31, 2016	July 01, 2015 to Dec. 31, 2015	Oct. 01, 2016 to Dec. 31, 2016	Oct. 01, 2015 to Dec. 31, 2015
Gross Earnings on Petroleum Products	905,054,345	620,388,800	479,377,155	305,089,924
Net Operational gain / (loss)	45,032,425	51,038,347	29,336,794	30,151,441
Net Earnings on Petroleum Products	950,086,770	671,427,147	508,713,949	335,241,365
Operating Expenses:				
Administrative, selling and distribution expenses	(446,608,806)	(320,211,358)	(231,727,156)	(167,155,679)
Financial Expenses	(29,025,877)	(26,010,663)	(16,934,196)	(13,800,959)
Interest Payable to BPC	(56,746,426)	(47,045,160)	(29,452,485)	(24,984,878)
	(532,381,109)	(393,267,181)	(278,113,837)	(205,941,516)
Total Operating Profit	417,705,661	278,159,966	230,600,112	129,299,849
Non-operating income	1,131,003,211	992,394,952	545,336,575	398,377,862
Net Profit Before WPP&WF	1,548,708,872	1,270,554,918	775,936,687	527,677,711
Contribution to Workers' Profits Participation and Welfare Fund @ 5% on net	(77,435,444)	(63,527,746)	(387,968,34)	(263,838,86)
Net Profit Before Income Tax	1,471,273,428	1,207,027,172	737,139,853	501,293,825
Provision for Income tax:				
Current year tax	(367,818,357)	(304,774,361)	(184,284,963)	(126,576,691)
Deferred tax	(8,742,732)	5,412,521	(3,890,590)	2,092,479
	(376,561,089)	(299,361,840)	(188,175,553)	(124,484,212)
Net Profit After Tax Transferred to Retained Earnings	1,094,712,339	907,665,332	548,964,299	376,809,613
Earnings per share (EPS)-Basic	10.12	8.39	5.07	3.48
Computed on 10,82,16,108 Shares				

MEGHNA PETROLEUM LIMITED				
Statement of Changes in Equity				
For the Half Year ended 31 December, 2016				
(Provisional and Unaudited)				
Particulars	Amount in Taka			
	Share Capital	General Reserve	Retained Earnings	Total Equity
Balance as on 1st July 2015	1,082,161,080	4,905,000,048	2,076,228,070	8,063,389,198
Cash Dividend Paid During the Year	-	-	(1,136,269,134)	(1,136,269,134)
Transferred to General Reserve	-	900,000,000	(900,000,000)	-
Net Profit after Tax for the Year 2015-2016	-	-	1,850,224,173	1,850,224,173
Balance as at 30 June 2016	1,082,161,080	5,805,000,048	1,890,183,109	8,777,344,237
Balance as on 1 July 2016	1,082,161,080	5,805,000,048	1,890,183,109	8,777,344,237
Net Profit after Tax for the Half Year ended 31 December, 2016	-	-	1,094,712,339	1,094,712,339
Balance as at 31 December 2016	1,082,161,080	5,805,000,048	2,984,895,448	9,872,056,576

MEGHNA PETROLEUM LIMITED		
Statement of Cash Flows		
For the Half Year ended 31 December, 2016		
(Provisional and Unaudited)		
	July 01, 2016 to December 31, 2016	July 01, 2015 to December 31, 2015
A. Cash Flows from Operating Activities:		
Cash received from Customers	71,897,412,741	64,959,668,829
Cash Received from Non-Operating income	1,131,003,211	992,394,952
Cash Paid to suppliers	(70,027,479,924)	(64,201,350,343)
Cash Paid for Operating & Other expenses	(446,608,806)	(320,211,358)
Cash Payment for Financial Expenses	(29,025,877)	(63,527,746)
Income tax paid	(40,000,000)	(5,000,000)
Net Cash Generated by Operating Activities	2,485,301,345	1,361,974,334
B. Cash Flows from Investing Activities:		
Capital Expenditure	(98,741,523)	(84,133,052)
Short Term Investments	(691,254,250)	(318,056,684)
Net Cash Used in Investing Activities	(789,995,773)	(402,189,736)
C. Cash Flows from Financing Activities:		
Dividend Paid	(31,017,484)	(25,210,035)
Net Cash Used in Financing Activities	(31,017,484)	(25,210,035)
D. Net increase of cash and cash equivalents for the period (A+B+C)	1,664,288,088	934,574,563
E. Operating Cash and cash equivalents	24,329,811,798	17,200,069,603
F. Closing Cash and cash equivalents (D+E)	25,994,099,886	18,134,644,166
Net Operating Cash Flow Per Share (NOCFPS)	22.97	12.59