

MEGHNA PETROLEUM LIMITED Statement of Financial Position As at 31 December 2021 (Provisional and Un-audited)					
	31 December 2021	30 June 2021			
	Taka	Taka			
Non-Current Assets					
Property, Plant and Equipment	1,459,306,117	1,548,202,463			
Capital Work-in-Progress	234,501,855	175,756,234			
Long Term Investment	3,090,966,506	3,000,938,355			
Right to use of Lease	22,951,288	22,951,288			
Total Non-Current Assets	4,807,725,766	4,747,848,340			
Current Assets					
Short Term Investments -Depreciation Fund	1,366,743,580	1,366,743,580			
Short Term Investments (FDR)	15,194,782,014	11,862,391,007			
Inventories	12,168,892,271	13,652,091,827			
Trade and Other Receivables	21,184,588,599	11,703,764,486			
Advances, Deposits and Pre-Payments	2,113,581,104	2,064,826,889			
Cash and Cash Equivalents	25,727,390,101	23,264,000,383			
Total Current Assets	77,755,977,669	63,913,818,172			
TOTAL ASSETS	82,563,703,435	68,661,666,512			
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	13,255,000,048	13,255,000,048			
Depreciation Fund Reserve	107,094,647	107,094,647			
Retained Earnings	4,122,335,801	2,743,567,900			
Equity attributable to owners of the Company	18,682,653,438	17,303,885,537			
Non-Current Liabilities					
Defined Benefit Obligations-Gratuity	82,676,278	82,676,278			
Deferred Tax Liabilities	52,187,256	49,328,305			
Long Term Lease Liability	5,909,624	5,909,624			
Long Term Borrowing	141,653,782	141,653,782			
Total Non-Current Liabilities	282,426,940	279,567,989			
Current Liabilities					
Current Position of Long Term Borrowing & Lease Liability	42,510,350	42,510,350			
Creditors & Accruals	62,096,200,790	50,020,035,617			
Provision for WPPF and Welfare Fund	285,615,489	191,786,840			
Unclaimed Dividend	83,196,202	83,897,426			
Income Tax Payable	1,091,100,226	739,982,753			
Total Current Liabilities	63,598,623,057	51,078,212,986			
Total Liabilities	63,881,049,997	51,357,780,975			
TOTAL EQUITY AND LIABILITIES	82,563,703,435	68,661,666,512			
Net Assets Value (NAV) Per Share	172.64	159.90			
	Sd/ Company Secretary	Sd/ General Manager (A&F)	Sd/ Managing Director	Sd/ Director	Sd/ Chairman

MEGHNA PETROLEUM LIMITED Statement of Changes in Equity For the Half Year ended 31 December, 2021 (Provisional and Un-audited)						
Particulars	Amount in Taka					
	Share Capital	General Reserve	Share Money Deposit	Depreciation Fund Reserve	Retained Earnings	Total Equity
Balance as on 1 July 2020	1,082,161,080	11,755,000,048	49,536,510	-	3,152,496,136	16,039,193,774
Net Profit after Tax for the Half Year ended 31 December, 2021	-	-	-	-	1,324,709,322	1,324,709,322
Balance as at 31 December 2020	1,082,161,080	11,755,000,048	49,536,510	-	4,477,205,458	17,363,903,096
Balance as on 1st July 2021	1,082,161,080	11,755,000,048	49,536,510	-	3,152,496,136	16,039,193,774
Add : Annual Development Program of GOB- Loan	-	-	66,525,352	-	-	66,525,352
Cash Dividend Paid During the Year	-	-	-	-	(1,623,241,620)	(1,623,241,620)
Transferred to General Reserve	-	1,500,000,000	-	-	(1,500,000,000)	-
Transferred to Depreciation Fund Reserve	-	-	-	107,094,647	(107,094,647)	-
Net Profit after Tax for the Year 2020-2021	-	-	-	-	2,821,408,031	2,821,408,031
Balance as at 30 June 2021	1,082,161,080	13,255,000,048	116,061,862	107,094,647	2,743,567,900	17,303,885,537
Balance as on 1 July 2021	1,082,161,080	13,255,000,048	116,061,862	107,094,647	2,743,567,900	17,303,885,537
Net Profit after Tax for the Half Year ended 31 December, 2021	-	-	-	-	1,378,767,901	1,378,767,901
Balance as at 31 December 2021	1,082,161,080	13,255,000,048	116,061,862	107,094,647	4,122,335,801	18,682,653,438
	Sd/ Company Secretary	Sd/ General Manager (A&F)	Sd/ Managing Director	Sd/ Director	Sd/ Chairman	

MEGHNA PETROLEUM LIMITED Statement of Profit or Loss and Other Comprehensive Income For the Half Year ended 31 December, 2021 (Provisional and Un-audited)					
	Amount in Taka		Amount in Taka		
	July 01, 2021 to Dec. 31, 2021	July 01, 2020 to Dec. 31, 2020	Oct. 01, 2021 to Dec. 31, 2021	Oct. 01, 2020 to Dec. 31, 2020	
Gross Earnings on Petroleum Products	1,071,972,584	1,112,351,929	540,006,924	560,830,957	
Net Operational Gain / (Loss)	37,222,628	53,785,612	22,249,014	29,840,483	
Net Earnings on Petroleum Products	1,109,195,212	1,166,137,541	562,255,938	590,671,440	
Other Operating Income	160,414,871	151,293,710	90,461,294	77,999,231	
Total Income	1,269,610,083	1,317,431,251	652,717,232	668,670,671	
Operating Expenses:					
Administrative, Selling and Distribution Expenses	(551,952,902)	(566,214,378)	(282,226,453)	(307,032,191)	
Financial Expenses	(59,385,445)	(60,620,292)	(25,836,243)	(37,834,871)	
Interest Expenses through BPC	(67,845,351)	(69,693,802)	(36,326,734)	(37,959,145)	
	(679,183,698)	(696,528,472)	(344,389,430)	(382,826,207)	
Total Operating Profit	590,426,385	620,902,779	308,327,802	285,844,464	
Non-operating Income	1,286,146,589	1,244,745,183	651,421,836	583,322,589	
Net Profit Before WPP&WF	1,876,572,974	1,865,647,962	959,749,638	869,167,053	
Contribution to Workers' Profit Participation and Welfare Fund @ 5% on net profit	(93,828,649)	(93,282,398)	(47,987,482)	(43,458,353)	
Net Profit Before Income Tax	1,782,744,325	1,772,365,564	911,762,156	825,708,700	
Income tax (expenses)/benefits :					
Current tax	(401,117,473)	(443,091,391)	(205,146,485)	(206,427,175)	
Deferred tax	(2,858,951)	(4,564,851)	(2,513,100)	(2,412,365)	
	(403,976,424)	(447,656,242)	(207,659,585)	(208,839,540)	
Net Profit After Tax available for Retained Earnings	1,378,767,901	1,324,709,322	704,102,571	616,869,160	
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	1,378,767,901	1,324,709,322	704,102,571	616,869,160	
Earnings per share (EPS)	12.74	12.24	6.51	5.70	
# Computed on 10,82,16,108 Shares					
	Sd/ Company Secretary	Sd/ General Manager (A&F)	Sd/ Managing Director	Sd/ Director	Sd/ Chairman

MEGHNA PETROLEUM LIMITED Statement of Cash Flows For the Half Year ended 31 December, 2021 (Provisional and Un-audited)					
	Amount in Taka	Amount in Taka			
	July 01, 2021 to December 31, 2021	July 01, 2020 to December 31, 2020			
A. Cash Flows from Operating Activities:					
Cash received from Customers	92,572,345,993	85,918,570,878			
Cash Paid to Suppliers, Employees and Others	(87,497,409,233)	(81,607,025,628)			
Cash Paid for Operating & Other expenses	(556,885,205)	(582,426,481)			
Cash from operation	4,518,051,555	3,729,118,769			
Cash received from Other Operating & Non-Operating Income	1,446,561,460	1,395,038,893			
Cash Payment for Financial Expenses	(59,385,445)	(60,620,292)			
Income tax paid	(50,000,000)	(70,000,000)			
Net Cash Generated by Operating Activities	5,855,227,570	4,993,537,370			
B. Cash Flows from Investing Activities:					
Capital Expenditure	(58,745,621)	(64,985,215)			
Short Term & Long Term Investments	(3,332,391,007)	(3,345,083,883)			
Net Cash Used in Investing Activities	(3,391,136,628)	(3,410,069,098)			
C. Cash Flows from Financing Activities:					
Dividend Paid	(701,224)	(34,181,726)			
Net Cash Used in Financing Activities	(701,224)	(34,181,726)			
D. Net increase of cash and cash equivalents during the period (A+B+C)	2,463,389,718	1,549,286,546			
E. Opening Cash and cash equivalents	23,264,000,383	20,325,045,911			
F. Closing Cash and cash equivalents (D+E)	25,727,390,101	21,874,332,457			
Net Operating Cash Flow Per Share (NOCFPS)	54.11	46.14			
	Sd/ Company Secretary	Sd/ General Manager (A&F)	Sd/ Managing Director	Sd/ Director	Sd/ Chairman