

**MEGHNA PETROLEUM LIMITED**  
**Statement of Financial Position**  
**As at 31 March 2023**  
**(Provisional and Un-audited)**

	31 March 2023 Taka	30 June 2022 Taka		
<b>Non-Current Assets</b>				
Property, Plant and Equipment	1,269,064,056	1,400,073,298		
Right to use of Lease	24,409,828	32,296,446		
Capital Work-in-Progress	214,222,644	197,076,949		
Long Term Investment (FDR)	9,830,575,756	8,026,407,598		
<b>Total Non-Current Assets</b>	<b>11,338,272,284</b>	<b>9,655,854,291</b>		
<b>Current Assets</b>				
Short Term Investments -Depreciation Fund	1,490,352,090	1,436,779,672		
Short Term Investments (FDR)	10,868,494,528	11,438,718,600		
Inventories	20,910,234,058	9,758,399,713		
Trade and Other Receivables	22,441,637,103	14,101,718,939		
Advances, Deposits and Pre-Payments	2,127,093,410	1,982,269,582		
Cash and Cash Equivalents	45,619,541,191	33,623,869,212		
<b>Total Current Assets</b>	<b>103,457,352,380</b>	<b>72,341,755,718</b>		
<b>TOTAL ASSETS</b>	<b>114,795,624,664</b>	<b>81,997,610,009</b>		
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Share Capital	1,082,161,080	1,082,161,080		
Share Money Deposit	116,061,862	116,061,862		
General Reserve	15,805,000,048	14,355,000,048		
Depreciation Fund Reserve	211,215,874	160,322,077		
Retained Earnings	2,708,403,575	3,132,449,889		
<b>Equity attributable to owners of the Company</b>	<b>19,922,842,439</b>	<b>18,845,994,956</b>		
<b>Non-Current Liabilities</b>				
Defined Benefit Obligations-Gratuity	69,367,970	92,490,626		
Deferred Tax Liabilities	43,765,987	48,909,632		
Long Term Lease Liability	6,534,714	14,863,479		
Long Term Borrowing	118,450,442	102,562,234		
<b>Total Non-Current Liabilities</b>	<b>238,119,113</b>	<b>258,825,971</b>		
<b>Current Liabilities</b>				
Short Term Borrowing	63,971,117	82,046,051		
Creditors & Accruals	93,704,912,492	61,698,012,095		
Provision for WPPF and Welfare Fund	177,299,043	208,300,980		
Unclaimed Dividend	14,744,096	12,742,791		
Income Tax Payable	673,736,364	891,687,165		
<b>Total Current Liabilities</b>	<b>94,634,663,112</b>	<b>62,892,789,082</b>		
<b>Total Liabilities</b>	<b>94,872,782,225</b>	<b>63,151,615,053</b>		
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>114,795,624,664</b>	<b>81,997,610,009</b>		
<b>Net Assets Value (NAV) Per Share</b>	<b>184.10</b>	<b>174.15</b>		
Sd/- Company Secretary	Sd/- CFO	Sd/- Managing Director	Sd/- Director	Sd/- Chairman

## MEGHNA PETROLEUM LIMITED

### Statement of Profit or Loss and Other Comprehensive Income For the period from 01 July 2022 to 31 March 2023 (Provisional and Un-audited)

	Amount in Taka		Amount in Taka	
	July 01, 2022 to March 31, 2023	July 01, 2021 to March 31, 2022	Jan 01, 2023 to March 31, 2023	Jan. 01, 2022 to March 31, 2022
<b>Gross Earnings on Petroleum Products</b>	1,685,435,106	1,625,569,496	524,343,765	553,596,912
Net Operational Gain / (Loss)	70,680,960	62,898,957	6,425,541	25,676,329
<b>Net Earnings on Petroleum Products</b>	<b>1,756,116,066</b>	<b>1,688,468,453</b>	<b>530,769,306</b>	<b>579,273,241</b>
Other Operating Income	254,292,956	240,622,307	89,872,384	80,207,436
<b>Total Income</b>	<b>2,010,409,022</b>	<b>1,929,090,760</b>	<b>620,641,690</b>	<b>659,480,677</b>
<b>Operating Expenses:</b>				
Administrative, Selling and Distribution Expenses	(988,629,724)	(869,615,470)	(352,252,174)	(317,662,568)
Financial Expenses	(88,370,143)	(88,980,408)	(40,122,098)	(29,594,963)
Financing Charge through BPC	(119,809,838)	(110,137,614)	(39,527,005)	(42,292,263)
	(1,196,809,705)	(1,068,733,492)	(431,901,277)	(389,549,794)
<b>Total Operating Profit</b>	<b>813,599,317</b>	<b>860,357,268</b>	<b>188,740,413</b>	<b>269,930,883</b>
Non-operating Income	2,732,381,548	1,955,033,665	926,767,574	668,887,076
<b>Net Profit Before WPP&amp;WF</b>	<b>3,545,980,865</b>	<b>2,815,390,933</b>	<b>1,115,507,987</b>	<b>938,817,959</b>
Contribution to Workers' Profit Participation and Welfare Fund @ 5% on net profit	(177,299,043)	(140,769,547)	(55,775,399)	(46,940,898)
<b>Net Profit Before Income Tax</b>	<b>3,368,681,822</b>	<b>2,674,621,386</b>	<b>1,059,732,588</b>	<b>891,877,061</b>
Income tax (expenses)/benefits :				
Current tax	(673,736,364)	(601,789,812)	(211,946,518)	(200,672,339)
Deferred tax	5,143,645	(4,611,807)	8,196,486	(1,752,856)
	(668,592,719)	(606,401,619)	(203,750,032)	(202,425,195)
<b>Net Profit After Tax available for Retained Earnings</b>	<b>2,700,089,103</b>	<b>2,068,219,767</b>	<b>855,982,556</b>	<b>689,451,866</b>
<b>Other Comprehensive Income</b>				
Items that will never be reclassified to profit or loss	-	-	-	-
Items that are or may be reclassified to profit or loss	-	-	-	-
	-	-	-	-
<b>Total Comprehensive Income</b>	<b>2,700,089,103</b>	<b>2,068,219,767</b>	<b>855,982,556</b>	<b>689,451,866</b>
<b>Earnings per share (EPS)</b>	<b>24.95</b>	<b>19.11</b>	<b>7.91</b>	<b>6.37</b>
# Computed on 10,82,16,108 Shares				

Sd/-  
Company Secretary

Sd/-  
CFO

Sd/-  
Managing Director

Sd/-  
Director

Sd/-  
Chairman

**MEGHNA PETROLEUM LIMITED**  
**Statement of Changes in Equity**  
**For the Third Quarter ended 31 March, 2023**  
**(Provisional and Un-audited)**

Particulars	Amount in Taka					
	Share Capital	General Reserve	Share Money Deposit	Depreciation Fund Reserve	Retained Earnings	Total Equity
<b>Balance as on 1 July 2021</b>	<b>1,082,161,080</b>	<b>13,255,000,048</b>	<b>116,061,862</b>	<b>107,094,647</b>	<b>2,743,567,900</b>	<b>17,303,885,537</b>
Net Profit after Tax for the Half Year ended 31 December, 2021	-	-	-	-	2,068,219,767	2,068,219,767
<b>Balance as at 31 December 2021</b>	<b>1,082,161,080</b>	<b>13,255,000,048</b>	<b>116,061,862</b>	<b>107,094,647</b>	<b>4,811,787,667</b>	<b>19,372,105,304</b>
<b>Balance as on 1st July 2021</b>	<b>1,082,161,080</b>	<b>13,255,000,048</b>	<b>116,061,862</b>	<b>107,094,647</b>	<b>2,743,567,900</b>	<b>17,303,885,537</b>
Cash Dividend Paid During the Year	-	-	-	-	(1,623,241,620)	(1,623,241,620)
Transferred to General Reserve	-	1,100,000,000	-	-	(1,100,000,000)	-
Transferred to Depreciation Fund Reserve	-	-	-	53,227,430	(53,227,430)	-
Net Profit after Tax for the Year 2021-2022	-	-	-	-	3,165,351,039	3,165,351,039
<b>Balance as at 30 June 2022</b>	<b>1,082,161,080</b>	<b>14,355,000,048</b>	<b>116,061,862</b>	<b>160,322,077</b>	<b>3,132,449,889</b>	<b>18,845,994,956</b>
<b>Balance as on 1 July 2022</b>	<b>1,082,161,080</b>	<b>14,355,000,048</b>	<b>116,061,862</b>	<b>160,322,077</b>	<b>3,132,449,889</b>	<b>18,845,994,956</b>
Cash Dividend Paid During the Year	-	-	-	-	(1,623,241,620)	(1,623,241,620)
Transferred to General Reserve	-	1,450,000,000	-	-	(1,450,000,000)	-
Net Profit after Tax for the Third Quarter ended at 31 March, 2023	-	-	-	-	2,700,089,103	2,700,089,103
Transferred to Depreciation Fund Reserve	-	-	-	50,893,797	(50,893,797)	-
<b>Balance as at 31 March 2023</b>	<b>1,082,161,080</b>	<b>15,805,000,048</b>	<b>116,061,862</b>	<b>211,215,874</b>	<b>2,708,403,575</b>	<b>19,922,842,439</b>
Sd/- Company Secretary	Sd/- CFO	Sd/- Managing Director	Sd/- Director	Sd/- Chairman		

**MEGHNA PETROLEUM LIMITED**  
**Statement of Cash Flows**  
**For the Third Quarter ended 31 March, 2023**  
**(Provisional and Un-audited)**

	Amount in Taka July 01, 2022 to March 31,2023	Amount in Taka July 01, 2021 to March 31,2022
<b>A. Cash Flows from Operating Activities:</b>		
Payment received from Customers	226,787,078,767	147,784,323,444
Payment made to Suppliers,Employees and Others	(212,261,521,857)	(142,333,393,947)
Payment made for Operating & Other expenses	(1,165,961,250)	(869,615,470)
<b>Cash from operation</b>	<b>13,359,595,660</b>	<b>4,581,314,027</b>
Payment received from Other Operating & Non-Operating Income	2,732,381,548	2,195,655,972
Payment made for Financial Expenses	(208,622,128)	(199,118,022)
Income tax paid	(1,042,194,549)	(140,000,000)
<b>Net Cash Generated by Operating Activities</b>	<b>14,841,160,531</b>	<b>6,437,851,977</b>
<b>B. Investing Activities:</b>		
Acquisition of Capital Expenditure	28,540,105	(110,931,041)
Short Term & Long Term Investments	(1,233,944,086)	(5,310,000,000)
<b>Net Cash Used in Investing Activities</b>	<b>(1,205,403,981)</b>	<b>(5,420,931,041)</b>
<b>C. Financing Activities:</b>		
Payment of Lease	(10,515,491)	-
Increase/ (Decrease) In Lease Liability	(8,328,765)	-
Dividend paid to Shareholders	(1,621,240,314)	(70,796,599)
<b>Net Cash Used in Financing Activities</b>	<b>(1,640,084,571)</b>	<b>(70,796,599)</b>
<b>D. Net increase of Cash and Cash equivalents during the period (A+B+C)</b>	<b>11,995,671,979</b>	<b>946,124,337</b>
<b>E. Opening Cash and Cash Equivalents</b>	<b>33,623,869,212</b>	<b>23,264,000,383</b>
<b>F. Closing Cash and Cash Equivalents (D+E)</b>	<b>45,619,541,191</b>	<b>24,210,124,720</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>137.14</b>	<b>59.49</b>

Sd/-  
**Company Secretary**

Sd/-  
**CFO**

Sd/-  
**Managing Director**

Sd/-  
**Director**

Sd/-  
**Chairman**