

MEGHNA PETROLEUM LIMITED			
Statement of Financial Position			
As at 30 September 2021			
(Provisional & Un-Audited)			
	30 September 2021	30 June 2021	
	Taka	Taka	
ASSETS			
Non Current Assets			
Property, Plant and Equipment	1,503,764,671	1,548,202,463	
Capital Work-in-Progress	207,302,176	175,756,234	
Long Term Investment	3,038,450,084	3,000,938,355	
Right to use of Lease	22,951,288	22,951,288	
Total Non-Current Assets	4,772,468,219	4,747,848,340	
Current Assets			
Short Term Investments- Depreciation Fund	1,366,743,580	1,366,743,580	
Short Term Investments (FDR)	13,228,430,626	11,862,391,007	
Inventories	11,841,428,537	13,652,091,827	
Trade and Other Receivables	15,583,764,486	11,703,764,486	
Advances, Deposits and Pre-Payments	2,114,826,889	2,064,826,889	
Cash and Cash Equivalents	26,120,990,286	23,264,000,383	
Total Current Assets	70,256,184,404	63,913,818,172	
TOTAL ASSETS	75,028,652,623	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	3,396,458,676	2,743,567,900	
Equity attributable to owners of the Company	17,956,776,313	17,303,885,537	
Non-Current Liabilities			
Defined Benefit Obligations-Gratuity	82,676,278	82,676,278	
Deferred Tax Liabilities	49,674,156	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	279,913,840	279,567,989	
Current Liabilities			
Current Position of Long Term Borrowing & Lease Liability	42,510,350	42,510,350	
Creditors & Accruals	55,470,722,690	50,020,035,617	
Provision for WPPF and Welfare Fund	237,628,007	191,786,840	
Unclaimed Dividend	83,373,128	83,897,426	
Income Tax Payable	957,728,295	739,982,753	
Total Current Liabilities	56,791,962,470	51,078,212,986	
Total Liabilities	57,071,876,310	51,357,780,975	
TOTAL EQUITY AND LIABILITIES	75,028,652,623	68,661,666,512	
Net Assets Value (NAV) Per Share			
	165.93	159.90	
Sd/-	Sd/-	Sd/-	Sd/-
Company Secretary	General Manager(A&F)	Managing Director	Director
			Chairman

MEGHNA PETROLEUM LIMITED			
Statement of Profit or Loss and Other Comprehensive Income			
For the 1st Quarter ended 30 September 2021			
(Provisional & Un-Audited)			
	July 01, 2021 to	July 01,2020 to	
	Sept. 30, 2021	Sept. 30, 2020	
	Amount in Taka	Amount in Taka	
Gross Earnings on Petroleum Products	531,965,660	561,679,154	
Net Operational Gain / (Loss)	14,973,614	13,786,947	
Net Earnings on Petroleum Products	546,939,274	575,466,101	
Other Operating Income	69,953,577	73,294,479	
Total Income	616,892,851	648,760,580	
Operating Expenses:			
Administrative, selling and distribution expenses	(269,726,449)	(259,182,187)	
Financial Expenses	(33,549,202)	(22,785,421)	
Interest Expenses through BPC	(31,518,617)	(31,734,657)	
	(334,794,268)	(313,702,265)	
Total Operating Profit	282,098,583	335,058,315	
Non-Operating Income	634,724,753	661,422,594	
Net Profit Before WPP&WF	916,823,336	996,480,909	
Contribution to Workers' Profits			
Participation and Welfare Fund @5%			
on net profit	(45,841,167)	(49,824,045)	
Net Profit Before Income Tax	870,982,169	946,656,864	
Income tax (expenses)/ benefits :			
Current tax	(217,745,542)	(236,664,216)	
Deferred tax	(345,851)	(2,152,486)	
	(218,091,393)	(238,816,702)	
Net Profit After Tax Transferred to Retained Earnings	652,890,776	707,840,162	
Other Comprehensive Income	-	-	
Total Comprehensive Income	652,890,776	707,840,162	
Earnings per share (EPS)	6.03	6.54	
(Computed on 108,216,108 Shares)			
Sd/-	Sd/-	Sd/-	Sd/-
Company Secretary	General Manager(A&F)	Managing Director	Director
			Chairman

MEGHNA PETROLEUM LIMITED						
Statement of Changes in Equity						
For the 1st Quarter ended 30 September 2021						
(Provisional & Un-Audited)						
Amount in Taka						
Particulars	Share Capital	General Reserve	Share Money Deposit	Depreciation Fund Reserve	Retained Earnings	Total Equity
Balance as on 1st 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 1st Qtr. ended 30 Sept.2020	-	-	-	-	707,840,162	707,840,162
Balance as at 30 September 2020	1,082,161,080	11,755,000,048	49,536,510	-	3,860,336,298	16,747,033,936
Balance as on 1st July 2020	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 for the Year 2019-2020	-	-	-	-	(1,623,241,620)	(1,623,241,620)
Transferred to General Reserve for the year 2019-2020	-	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 1st Qtr. ended 30 Sept.,2021	-	-	-	-	652,890,776	652,890,776
Balance as at 30 September 2021	1,082,161,080	13,255,000,048	116,061,862	107,094,647	3,396,458,676	17,956,776,313
Sd/-	Sd/-	Sd/-	Sd/-	Sd/-	Sd/-	
Company Secretary	General Manager(A&F)	Managing Director	Director		Chairman	

MEGHNA PETROLEUM LIMITED			
Statement of Cash Flows			
For the 1st Quarter ended 30 September 2021			
(Provisional & Un-Audited)			
	July 01, 2021 to	July 01,2020 to	
	September 30,2021	September 30,2020	
	Amount in Taka	Amount in Taka	
A. Operating Activities:			
Cash received from Customers	41,337,851,772	39,415,780,150	
Cash Paid to Suppliers, Employees and Others	(37,815,886,112)	(36,171,728,131)	
Cash from Operation	3,521,965,660	3,244,052,019	
Cash Received from Non-Operating income	631,724,753	661,422,594	
Cash Payment for Financial Expenses	(66,067,819)	(54,520,078)	
Income tax paid	(50,000,000)	(30,000,000)	
Net Cash Generated by Operating Activities	4,037,622,594	3,820,954,535	
B. Investing Activities:			
Capital Expenditures	(31,545,942)	(36,652,412)	
Short Term Investments	(1,148,562,451)	(3,286,088,267)	
Net cash Used in Investing Activities	(1,180,108,393)	(3,322,740,679)	
C. Financing Activities:			
Dividend Paid	(524,298)	(33,502,387)	
Net cash Used in Financing Activities	(524,298)	(33,502,387)	
D. Net Increase of Cash and Cash Equivalents (A+B+C)	2,856,989,903	464,711,469	
E. Opening Cash and Cash Equivalents	23,264,000,383	20,325,045,911	
F. Closing Cash and Cash Equivalents (D+E)	26,120,990,286	20,789,757,380	
Net Operating Cash Flow Per Share(NOCFPS)	37.31	35.31	
Sd/-	Sd/-	Sd/-	Sd/-
Company Secretary	General Manager(A&F)	Managing Director	Director
			Chairman