

MEGHNA PETROLEUM LIMITED
Statement of Financial Position
As at 31 December 2022
(Provisional and Un-audited)

	31 December 2022 Taka	30 June 2022 Taka
Non-Current Assets		
Property, Plant and Equipment	1,312,760,228	1,400,073,298
Right to use of Lease	32,296,446	32,296,446
Capital Work-in-Progress	232,919,820	197,076,949
Long Term Investment (FDR)	8,283,692,444	8,026,407,598
Total Non-Current Assets	9,861,668,938	9,655,854,291
Current Assets		
Short Term Investments -Depreciation Fund	1,482,835,349	1,436,779,672
Short Term Investments (FDR)	12,836,229,774	11,438,718,600
Inventories	17,866,141,087	9,758,399,713
Trade and Other Receivables	14,254,170,179	14,101,718,939
Advances, Deposits and Pre-Payments	1,940,990,928	1,982,269,582
Cash and Cash Equivalents	41,815,241,524	33,623,869,212
Total Current Assets	90,195,608,841	72,341,755,718
TOTAL ASSETS	100,057,277,779	81,997,610,009
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	14,355,000,048	14,355,000,048
Depreciation Fund Reserve	160,322,077	160,322,077
Retained Earnings	4,976,556,435	3,132,449,889
Equity attributable to owners of the Company	20,690,101,502	18,845,994,956
Non-Current Liabilities		
Defined Benefit Obligations-Gratuity	132,490,626	92,490,626
Deferred Tax Liabilities	51,962,473	48,909,632
Long Term Lease Liability	14,863,479	14,863,479
Long Term Borrowing	102,562,234	102,562,234
Total Non-Current Liabilities	301,878,812	258,825,971
Current Liabilities		
Short Term Borrowing	82,046,051	82,046,051
Creditors & Accruals	77,288,005,420	61,698,012,095
Provision for WPPF and Welfare Fund	329,824,624	208,300,980
Unclaimed Dividend	11,944,358	12,742,791
Income Tax Payable	1,353,477,012	891,687,165
Total Current Liabilities	79,065,297,465	62,892,789,082
Total Liabilities	79,367,176,277	63,151,615,053
TOTAL EQUITY AND LIABILITIES	100,057,277,779	81,997,610,009
Net Assets Value (NAV) Per Share	191.19	174.15

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 Half Year ended 31 December, 2022
(Provisional and Un-audited)

	Amount in Taka		Amount in Taka	
	July 01, 2022 to Dec. 31, 2022	July 01, 2021 to Dec. 31, 2021	Oct. 01, 2022 to Dec. 31, 2022	Oct. 01, 2021 to Dec. 31, 2021
Gross Earnings on Petroleum Products	1,161,091,341	1,071,972,584	533,357,470	540,006,924
Net Operational Gain / (Loss)	64,255,419	37,222,628	32,991,014	22,249,014
Net Earnings on Petroleum Products	1,225,346,760	1,109,195,212	566,348,484	562,255,938
Other Operating Income	164,420,572	160,414,871	93,965,360	90,461,294
Total Income	1,389,767,332	1,269,610,083	660,313,844	652,717,232
Operating Expenses:				
Administrative, Selling and Distribution Expenses	(636,377,550)	(551,952,902)	(321,345,212)	(282,226,453)
Financial Expenses	(48,248,045)	(59,385,445)	(16,112,558)	(25,836,243)
Interest Expenses through BPC	(80,282,833)	(67,845,351)	(39,087,443)	(36,326,734)
	(764,908,428)	(679,183,698)	(376,545,213)	(344,389,430)
Total Operating Profit	624,858,904	590,426,385	283,768,631	308,327,802
Non-operating Income	1,805,613,974	1,286,146,589	909,217,666	651,421,836
Net Profit Before WPP&WF	2,430,472,878	1,876,572,974	1,192,986,297	959,749,638
Contribution to Workers' Profit Participation and Welfare Fund @ 5% on net profit	(121,523,644)	(93,828,649)	(59,649,315)	(47,987,482)
Net Profit Before Income Tax	2,308,949,234	1,782,744,325	1,133,336,982	911,762,156
Income tax (expenses)/benefits:				
Current tax	(461,789,847)	(401,117,473)	(226,667,396)	(205,146,485)
Deferred tax	(3,052,841)	(2,858,951)	(3,866,655)	(2,513,100)
	(464,842,688)	(403,976,424)	(230,534,051)	(207,659,585)
Net Profit After Tax available for Retained Earnings	1,844,106,546	1,378,767,901	902,802,931	704,102,571
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	1,844,106,546	1,378,767,901	902,802,931	704,102,571
Earnings per share (EPS)	17.04	12.74	8.34	6.51

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 Half Year ended 31 December, 2022
(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 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
Balance as on 1st July 2021	1,082,161,080	13,255,000,048	116,061,862	107,094,647	2,743,567,900	17,303,885,537
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
Balance as at 30 June 2022	1,082,161,080	14,355,000,048	116,061,862	160,322,077	3,132,449,889	18,845,994,956
Balance as on 1 July 2022	1,082,161,080	14,355,000,048	116,061,862	160,322,077	3,132,449,889	18,845,994,956
Net Profit after Tax for the Half Year ended 31 December, 2022	-	-	-	-	1,844,106,546	1,844,106,546
Balance as at 31 December 2022	1,082,161,080	14,355,000,048	116,061,862	160,322,077	4,976,556,435	20,690,101,502

Sd/- Company Secretary Sd/- CFO Sd/- Managing Director Sd/- Director Sd/- Chairman

MEGHNA PETROLEUM LIMITED
Statement of Cash Flows
For the Half Year ended 31 December, 2022
(Provisional and Un-audited)

	Amount in Taka	Amount in Taka
	July 01, 2022 to December 31, 2022	July 01, 2021 to December 31, 2021
A. Cash Flows from Operating Activities:		
Payment received from Customers	152,332,450,214	92,572,345,993
Payment made to Suppliers, Employees and Others	(144,395,308,125)	(87,497,409,233)
Payment made for Operating & Other expenses	(636,377,550)	(556,885,205)
Cash from operation	7,300,764,539	4,518,051,555
Payment received from Other Operating & Non-Operating Income	1,970,034,546	1,446,561,460
Payment made for Financial Expenses	(48,248,045)	(59,385,445)
Income tax paid	-	(50,000,000)
Net Cash Generated by Operating Activities	9,222,551,040	5,855,227,570
B. Investing Activities:		
Acquisition of Capital Expenditure	(35,842,871)	(58,745,621)
Short Term & Long Term Investments	(994,537,424)	(3,332,391,007)
Net Cash Used in Investing Activities	(1,030,380,295)	(3,391,136,628)
C. Financing Activities:		
Share Money Deposit	-	-
(Repayment)/Receipt of Long term Loan	-	-
Payment of Lease	-	-
Increase in Lease Liability	-	-
Dividend paid to Shareholders	(798,433)	(701,224)
Deposited to CMSF fund	-	-
Net Cash Used in Financing Activities	(798,433)	(701,224)
D. Net increase of Cash and Cash equivalents during the period (A+B+C)	8,191,372,312	2,463,389,718
E. Opening Cash and Cash Equivalents	33,623,869,212	23,264,000,383
F. Closing Cash and Cash Equivalents (D+E)	41,815,241,524	25,727,390,101
Net Operating Cash Flow Per Share (NOCFPS)	85.22	54.11

Sd/- Company Secretary Sd/- CFO Sd/- Managing Director Sd/- Director Sd/- Chairman