MEGHNA PETROLEUM LIMITED Statement of Financial Position As at 30 June 2019

As a	at 30 June 2019		
		30 June 2019	30 June 2018
	Note(s)	Taka	Taka
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	4	1,409,220,889	1,344,573,030
Capital Work-in-Progress	5	131,794,567	76,043,662
Goodwill	6	8,308,470	16,616,941
Total Non-Current Assets		1,549,323,926	1,437,233,633
Current Assets			
Short Term Investments (FDR)	7	11,006,559,641	13,918,455,549
Inventories	8	13,791,693,707	13,818,103,299
Trade and Other Receivables	9	29,070,932,848	39,938,770,970
Advances, Deposits and Pre-payments	10	1,886,076,878	1,813,478,320
Cash and Cash Equivalents	11	22,691,399,691	29,897,925,691
Total Current Assets		78,446,662,765	99,386,733,829
TOTAL ASSETS		79,995,986,691	100,823,967,462
EQUITY AND LIABILITIES			
Equity			
Share Capital	12	1,082,161,080	1,082,161,080
Share Money Deposit	12.03	49,536,510	49,536,510
General Reserve	13	9,605,000,048	7,505,000,048
Retained Earnings		3,846,558,014	3,662,446,392
Equity attributable to owners of the Company		14,583,255,652	12,299,144,030
Non-Current Liabilities			
Defined Benefit Obligations - Gratuity	14	(5,065,364)	70,651,076
Deferred Tax Liabilities	15	39,315,654	27,716,018
Long Term Borrowing	16	74,304,766	74,304,766
Total Non-Current Liabilities		108,555,056	172,671,860
Current Liabilities			
Creditors and Accruals	17	63,765,840,969	86,991,374,816
Provision for WPPF and Welfare Fund	18	265,989,462	245,914,731
Unclaimed Dividend	19	76,023,781	72,335,916
Income Tax Payable	20	1,196,321,771	1,042,526,109
Total Current Liabilities		65,304,175,983	88,352,151,572
Total Liabilities		65,412,731,039	88,524,823,432
TOTAL FOLLITY AND LIABILITIES		79 995 986 691	100 823 967 462

Company Secretary

Total Liabilities
TOTAL EQUITY AND LIABILITIES Net Assets Value (NAV) Per Share

The annexed notes 1 to 39 form integral part of these financial statements.

General Manager (A & F) Managing Director

27

As per our annexed report of same date.

Chattogram

Rahman Mostafa Alam & Co Chartered Accountants RMBLCO.

Hussain Farhad & Co. Chartered Accountants

134.30





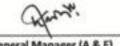
Rahman Mostafa Alam & Co Chartered Accountants

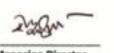
Hussain Farhad & Co. Chartered Accountants

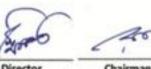
MEGHNA PETROLEUM LIMITED Statement of Changes in Equity For the year ended 30 June 2019

				Amount in Taka
Share Capital	General Reserve	Share Money Deposit	Retained Earnings	Total Equity
1,082,161,080	6,505,000,048	49,536,510	2,248,722,894	9,885,420,532
100			(1,190,377,188)	(1,190,377,188)
12	1,000,000,000	2	(1,000,000,000)	
			3,604,100,686	3,604,100,686
1,082,161,080	7,505,000,048	49,536,510	3,662,446,392	12,299,144,030
1,082,161,080	7,505,000,048	49,536,510	3,662,446,392	12,299,144,030
			(1,515,025,512)	(1,515,025,512)
	2,100,000,000		(2,100,000,000)	
			3,799,137,134	3,799,137,134
1,082,161,080	9,605,000,048	49,536,510	3,846,558,014	14,583,255,652
	1,082,161,080 - - - 1,082,161,080 - - -	1,082,161,080 6,505,000,048 - 1,000,000,000 - 1,082,161,080 7,505,000,048 - 2,100,000,000 - 2,100,000,000	1,082,161,080 6,505,000,048 49,536,510 1,082,161,080 7,505,000,048 49,536,510 1,082,161,080 7,505,000,048 49,536,510 2,100,000,000 -	Share Capital Reserve Deposit Retained Earnings 1,082,161,080 6,505,000,048 49,536,510 2,248,722,894 - - (1,190,377,188) - 1,000,000,000 - (1,000,000,000) - - 3,604,100,686 1,082,161,080 7,505,000,048 49,536,510 3,662,446,392 - - (1,515,025,512) - 2,100,000,000 - (2,100,000,000) - - 3,799,137,134













MEGHNA PETROLEUM LIMITED

Statement of Profit or Loss and Other Comprehensive Income For the year ended 30 June 2019

		01 July 2018 to 30 June 2019	01 July 2017 to 30 June 2018
	Note(s)	Taka	Taka
Gross Earnings on Petroleum Products	21	2,355,660,856	2,304,094,924
Net Operational Gain / (Loss)	21.03	94,434,291	105,160,671
Net Earnings on Petroleum Products		2,450,095,147	2,409,255,595
Other Operating Income	21.05	230,907,754	368,728,440
Total Income		2,681,002,901	2,777,984,035
Operating Expenses			
Administrative, Selling and Distribution Expenses	22	(1,120,363,646)	(1,026,218,294)
Financial Expenses	23	(111,832,105)	(65,619,778)
Interest Expenses through BPC	24	(143,813,480)	(146,056,454)
		(1,376,009,231)	(1,237,894,526)
Total Operating Profit		1,304,993,670	1,540,089,509
Non-operating Income	25	4,014,795,566	3,378,205,108
Net Profit Before WPP&WF		5,319,789,236	4,918,294,617
Contribution to Workers' Profit Participation and Welf	fare		
Fund @ 5% on net profit	18	(265,989,462)	(245,914,731)
Net Profit Before Income Tax		5,053,799,774	4,672,379,886
Income tax (expenses)/benefits:			
Current Tax	20	(1,243,063,004)	(1,163,871,947)
Deferred Tax	15	(11,599,636)	95,592,747
		(1,254,662,640)	(1,068,279,200)
Net Profit After Tax Transferred to Retained Earnings		3,799,137,134	3,604,100,686
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		3,799,137,134	3,604,100,686
Earnings per share (EPS)	26	35.11	33.30

The annexed notes 1 to 39 form integral part of these financial statements.











As per our annexed report of same date.

Chattogram

Rahman Mostafa Alam & Co Chartered Accountants RMARCO.

Hussain Farhad & Co. **Chartered Accountants** He





Rahman Mostafa Alam & Co Chartered Accountants

Hussain Farhad & Co. **Chartered Accountants**

01 July 2018 to 01 July 2017 to

MEGHNA PETROLEUM LIMITED Statement of Cash Flows For the year ended 30 June 2019

			30 June 2019	30 June 2018
		Note(s)	Taka	Taka
A.	Operating Activities			
	Cash Received from Customers		189,309,687,278	175,496,335,763
	Cash Paid to Suppliers, Employees and Others		(200,234,417,704)	(165,577,092,751)
	Cash from operation	29	(10,924,730,426)	9,919,243,012
	Cash Received from Non-Operating Income		4,014,795,566	3,378,205,108
	Cash Payment for Financial Expenses		(255,645,585)	(211,676,232)
	Income Tax Paid		(1,170,149,586)	(990,259,338)
	Net Cash Generated by Operating Activities		(8,335,730,031)	12,095,512,550
в.	Investing Activities			
	Capital Expenditures		(271,354,230)	(277,166,613)
	Short Term Investments		2,911,895,908	(6,283,746,723)
	Net Cash Used in Investing Activities		2,640,541,678	(6,560,913,336)
c.	Financing Activities			
	Dividend Paid		(1,511,337,647)	(1,187,505,142)
	Net Cash Used in Financing Activities		(1,511,337,647)	(1,187,505,142)
D.	Net Increase of Cash and Cash Equivalents during the year (A+B+C)		(7,206,526,000)	4,347,094,072
E.	Opening Cash and Cash Equivalents		29,897,925,691	25,550,831,619
F.	Closing Cash and Cash Equivalents (D+E)		22,691,399,691	29,897,925,691
	N. C	28	(77.03)	111.77
	Net Operating Cash Flow Per Share (NOCFPS)	28	(77.03)	













