

**MEGHNA PETROLEUM LIMITED**

**Statement of Financial Position  
As at 31 December 2017**

	31 December 2017 Taka	30 June 2017 Taka
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	1,164,298,351	1,227,822,607
Capital Work-in-Progress	166,554,799	55,953,342
Goodwill	20,771,176	24,925,412
<b>Total Non-Current Assets</b>	<b>1,351,624,326</b>	<b>1,308,701,366</b>
<b>Current Assets</b>		
Short Term Investment (FDR)	8,954,708,826	7,634,708,826
Inventories	8,792,942,059	8,414,104,242
Trade and Other Receivables	35,898,342,541	34,079,048,126
Advances, Deposits and Pre-Payments	1,545,938,573	1,518,954,025
Cash and cash equivalents	23,870,614,053	25,550,831,619
<b>Total Current Assets</b>	<b>79,062,846,052</b>	<b>77,197,646,838</b>
<b>TOTAL ASSETS</b>	<b>80,414,170,378</b>	<b>78,506,348,204</b>

**EQUITY AND LIABILITIES**

<b>Equity</b>		
Share Capital	1,082,161,080	1,082,161,080
Share Money Deposit	49,536,510	49,536,510
General Reserve	6,505,000,048	6,505,000,048
Retained Earnings	3,522,747,459	2,248,722,894
Equity attributable to owners of the Company	<b>11,159,445,097</b>	<b>9,885,420,532</b>

**Non-Current Liabilities**

Defined Benefit Obligations - Gratuity	418,808,149	358,808,149
Deferred Tax Liabilities	142,283,911	123,308,765
Long Term Borrowing	74,304,766	74,304,766
<b>Total Non-Current Liabilities</b>	<b>635,396,826</b>	<b>556,421,680</b>

**Current Liabilities**

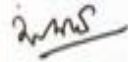
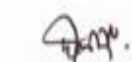


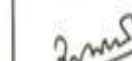
Creditors & Accruals	67,189,214,261	67,153,095,863
Provision for WPPF and Welfare Fund	247,276,737	156,539,915
Unclaimed Dividend	66,431,209	69,463,870
Income Tax Payable	1,116,406,248	685,406,344
<b>Total Current Liabilities</b>	<b>68,619,328,455</b>	<b>68,064,305,992</b>
<b>Total Liabilities</b>	<b>69,254,725,281</b>	<b>68,620,927,672</b>

**TOTAL EQUITY AND LIABILITIES**

<b>TOTAL EQUITY AND LIABILITIES</b>	<b>80,414,170,378</b>	<b>78,506,348,204</b>
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Net Asset Value (NAV) Per Share - (Basic)

Net Asset Value (NAV) Per Share - (Basic)	103.12	91.35
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 Company Secretary & General Manager (Marketing)    General Manager (A&F)    Managing Director    Director    Chairman

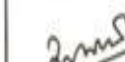




**MEGHNA PETROLEUM LIMITED**

**Statement of Comprehensive Income**

**For the Half Year ended 31 December, 2017  
(Provisional and Unaudited)**

	July 01, 2017 to Dec. 31, 2017	July 01, 2016 to Dec. 31, 2016	Oct. 01, 2017 to Dec. 31, 2017	Oct. 01, 2016 to Dec. 31, 2016
<b>Gross Earnings on Petroleum Products</b>	<b>1,073,610,775</b>	<b>905,054,345</b>	<b>520,008,794</b>	<b>479,377,155</b>
Net Operational gain / (loss)	49,737,937	45,032,425	34,129,507	29,336,794
<b>Net Earnings on Petroleum Products</b>	<b>1,123,348,712</b>	<b>950,086,770</b>	<b>554,138,301</b>	<b>508,713,949</b>
<b>Operating Expenses:</b>				
Administrative, selling and distribution expenses	(535,041,582)	(446,608,806)	(275,130,792)	(231,727,156)
Financial Expenses	(51,508,069)	(29,025,877)	(13,437,640)	(16,934,196)
Interest Payable to BPC	(67,005,301)	(56,746,426)	(33,832,360)	(29,452,485)
	(653,554,952)	(532,381,109)	(322,400,792)	(278,113,837)
<b>Total Operating Profit</b>	<b>469,793,760</b>	<b>417,705,661</b>	<b>231,737,509</b>	<b>230,600,112</b>
Non-operating Income	1,324,942,676	1,131,003,211	651,029,129	545,336,575
<b>Net Profit Before WPPF&amp;WF</b>	<b>1,814,736,436</b>	<b>1,548,708,872</b>	<b>882,766,638</b>	<b>775,936,687</b>
Contribution to Workers' Profits Participation and Welfare Fund @ 5% on net	(90,736,822)	(77,435,444)	(441,38332)	(387,96834)
<b>Net Profit Before Income Tax</b>	<b>1,723,999,614</b>	<b>1,471,273,428</b>	<b>838,628,306</b>	<b>737,139,853</b>
Provision for Income tax:				
Current year tax	(430,999,904)	(367,818,357)	(209,670,777)	(184,284,963)
Deferred tax	(18,975,146)	(8,742,732)	(8,029,931)	(3,890,590)
	(449,975,050)	(376,561,089)	(217,700,708)	(188,175,553)
<b>Net Profit After Tax Transferred to Retained Earnings</b>	<b>1,274,024,565</b>	<b>1,094,712,339</b>	<b>620,947,299</b>	<b>548,964,299</b>
<b>Earnings per share (EPS)-Basic</b>	<b>11.77</b>	<b>10.12</b>	<b>5.74</b>	<b>5.07</b>

# Computed on 10,82,36,398 Shares

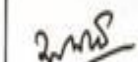
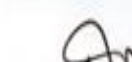







  
 Company Secretary & General Manager (Marketing)    General Manager (A&F)    Managing Director    Director    Chairman

**MEGHNA PETROLEUM LIMITED**

**Statement of Changes in Equity  
For the Half Year ended 31 December, 2017  
(Provisional and Unaudited)**

**Amount in Taka**

Particulars	Amount in Taka			
	Share Capital	General Reserve	Retained Earnings	Total Equity
<b>Balance as on 1st July 2016</b>	<b>1,082,161,080</b>	<b>5,805,000,048</b>	<b>1,890,183,109</b>	<b>8,777,344,237</b>
Cash Dividend Paid During the Year	-	-	(1,136,269,134)	(1,136,269,134)
Transferred to General Reserve	-	700,000,000	(700,000,000)	-
Net Profit after Tax for the Year 2016-2017	-	-	2,194,808,919	2,194,808,919
<b>Balance as at 30 June 2017</b>	<b>1,082,161,080</b>	<b>6,505,000,048</b>	<b>2,248,722,894</b>	<b>9,835,884,022</b>
<b>Balance as on 1 July 2017</b>	<b>1,082,161,080</b>	<b>6,505,000,048</b>	<b>2,248,722,894</b>	<b>9,835,884,022</b>
Net Profit after Tax for the Half Year ended 31 December, 2017	-	-	1,274,024,565	1,274,024,565
<b>Balance as at 31 December 2017</b>	<b>1,082,161,080</b>	<b>6,505,000,048</b>	<b>3,522,747,459</b>	<b>11,109,908,587</b>





  
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**MEGHNA PETROLEUM LIMITED**

**Statement of Cash Flows  
For the Half Year ended 31 December, 2017  
(Provisional and Unaudited)**

	July 01, 2017 to December 31, 2017	July 01, 2016 to December 31, 2016
<b>A. Cash Flows from Operating Activities:</b>		
Cash received from Customers	84,214,136,191	71,897,412,741
Cash Received from Non-Operating income	1,324,942,676	1,131,003,211
Cash Paid to suppliers, Employees and Others	(82,524,154,251)	(70,474,088,730)
Cash Payment for Financial Expenses	(51,508,069)	(29,025,877)
Income tax paid	(20,000,000)	(40,000,000)
<b>Net Cash Generated by Operating Activities</b>	<b>2,953,416,547</b>	<b>2,488,301,345</b>
<b>B. Cash Flows from Investing Activities:</b>		
Capital Expenditure	(119,601,452)	(98,741,323)
Short Term Investments	(4,520,000,000)	(891,254,250)
<b>Net Cash Used in Investing Activities</b>	<b>(4,639,601,452)</b>	<b>(789,995,773)</b>
<b>C. Cash Flows from Financing Activities:</b>		
Dividend Paid	(3,032,661)	(3,017,484)
<b>Net Cash Used in Financing Activities</b>	<b>(3,832,661)</b>	<b>(3,017,484)</b>
<b>D. Net increase of cash and cash equivalents during the period (A+B+C)</b>	<b>(1,680,217,566)</b>	<b>1,664,288,088</b>
<b>E. Operating Cash and cash equivalents</b>	<b>25,550,831,619</b>	<b>24,320,811,798</b>
<b>F. Closing Cash and cash equivalents (D+E)</b>	<b>23,870,614,053</b>	<b>25,994,099,886</b>
<b>Net Operating Cash Flow Per Share (NOCFPS) -Basic</b>	<b>27.29</b>	<b>22.97</b>




  
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