



# যমুনা অয়েল কোম্পানী লিমিটেড

(বাংলাদেশ পেট্রোলিয়াম কর্পোরেশন এর একটি অঙ্গ প্রতিষ্ঠান)

যমুনা ভবন, আশ্রাবাদ বাণিজ্যিক এলাকা,  
চট্টগ্রাম-৪১০০।

পিএবিএক্স : ৭২০১৮১-৩, ২৫২০১৩৪-৯  
২৫২০৪০৮  
ফ্যাক্স : ৮৮-০৩১-৭১৩২৮৯  
e-mail : info@jamunaoil.gov.bd  
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## STATEMENT OF FINANCIAL POSITION

(Un-Audited)

AS AT 31<sup>st</sup> MARCH, 2023

|  | Note (s) | Amount in Taka        |                       |
|--|----------|-----------------------|-----------------------|
|  |          | March 31, 2023        | June 30, 2022         |
| <b><u>ASSETS :</u></b>                 |          |                       |                       |
| <b>NON CURRENT ASSETS</b>              |          |                       |                       |
| Property, Plant & Equipments           | 2        | 820,402,909           | 907,754,026           |
| Capital Work-In-Progress               | 3        | 1,015,029,985         | 982,448,605           |
| Investment in Associate                | 4        | 184,153,791           | 153,182,728           |
| Long Term Investment                   | 5        | 10,693,321,210        | 11,670,619,760        |
|  |          | <b>12,712,907,895</b> | <b>13,714,005,119</b> |
| <b>CURRENT ASSETS</b>                  |          |                       |                       |
| Short Term Investment                  | 6        | 15,800,000,000        | 10,660,000,000        |
| Inventories                            | 7        | 20,167,065,291        | 9,591,153,504         |
| Trade & Other Receivable               | 8        | 1,992,117,681         | 1,495,068,257         |
| Advances, Deposits & Pre-Payments      | 9        | 12,610,037,842        | 11,517,393,418        |
| Cash & Cash Equivalents                | 10       | 35,617,794,554        | 23,508,316,890        |
|  |          | <b>86,187,015,368</b> | <b>56,771,932,069</b> |
| <b>TOTAL ASSETS</b>                    |          | <b>98,899,923,263</b> | <b>70,485,937,188</b> |
| <b><u>EQUITY AND LIABILITIES :</u></b> |          |                       |                       |
| <b>SHAREHOLDERS EQUITY</b>             |          |                       |                       |
| Share Capital                          | 11       | 1,104,246,000         | 1,104,246,000         |
| Capital Reserve                        | 12       | 152,833,103           | 152,833,103           |
| General Reserve                        | 13       | 11,500,000,000        | 10,500,000,000        |
| Fair Value Gain on Investment          | 14       | 4,945,340,150         | 5,208,773,772         |
| Retained Earnings                      | 15       | 3,877,769,603         | 3,904,848,414         |
| <b>TOTAL EQUITY</b>                    |          | <b>21,580,188,856</b> | <b>20,870,701,289</b> |
| <b>NON CURRENT LIABILITIES</b>         |          |                       |                       |
| Provision for Gratuity                 | 16       | 939,825,008           | 928,986,426           |
| Deferred Tax Liability                 | 17       | 99,197,131            | 116,144,310           |
|  |          | <b>1,039,022,139</b>  | <b>1,045,130,736</b>  |
| <b>CURRENT LIABILITIES</b>             |          |                       |                       |
| Creditors & Accruals                   | 18       | 74,780,103,096        | 47,540,258,857        |
| Liability for Other Finance            | 19       | 358,625,202           | 468,459,871           |
| Income Tax Payable                     | 20       | 1,123,322,268         | 545,755,616           |
| Unclaimed Dividend                     | 21       | 18,661,702            | 15,630,819            |
|  |          | <b>76,280,712,268</b> | <b>48,570,105,163</b> |
| <b>TOTAL LIABILITIES</b>               |          | <b>77,319,734,407</b> | <b>49,615,235,899</b> |
| <b>TOTAL EQUITY AND LIABILITIES</b>    |          | <b>98,899,923,263</b> | <b>70,485,937,188</b> |
| Net Assets Value (NAV) Per Share       | 23       | <b>195.43</b>         | <b>189.00</b>         |

Company Secretary

CFO

Managing Director

Director

Chairman

ঢাকা আবাসিক অফিস : বিটিএমসি ভবন (১১ তলা), ৭-৯, কাওরান বাজার বাণিজ্যিক এলাকা, ঢাকা-১২১৫। ফোন : ০২-৮১৮৯৫৩১-৩২

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## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited) FOR THE 3RD QUARTER ENDED ON 31<sup>st</sup> MARCH, 2023

|  |          | Amount in Taka               |                              |                                  |                                  |
|--|----------|------------------------------|------------------------------|----------------------------------|----------------------------------|
|  | Note (s) | July, 2022 to<br>March, 2023 | July, 2021 to<br>March, 2022 | January , 2023<br>to March, 2023 | January , 2022<br>to March, 2022 |
| Net Earnings on Petroleum Products   | 26       | 870,561,859                  | 779,613,891                  | 157,081,261                      | 186,253,030                      |
| Other Operating Income   | 27       | 117,290,446                  | 125,854,217                  | 35,181,034                       | 33,036,729                       |
| <b>Total Income</b>  |          | <b>987,852,305</b>           | <b>905,468,108</b>           | <b>192,262,295</b>               | <b>219,289,759</b>               |
| <b>Expenses</b>  |          |                              |                              |                                  |                                  |
| Administrative, Selling and Distribution Exp.  | 28       | (722,104,692)                | (701,692,020)                | (214,490,244)                    | (211,182,376)                    |
| Depreciation   | 30       | (106,506,310)                | (111,055,738)                | (35,636,838)                     | (40,476,106)                     |
|  |          | <b>(828,611,002)</b>         | <b>(812,747,758)</b>         | <b>(250,127,082)</b>             | <b>(251,658,482)</b>             |
| <b>Operating Profit / (Loss)</b>   |          | <b>159,241,303</b>           | <b>92,720,350</b>            | <b>(57,864,787)</b>              | <b>(32,368,723)</b>              |
| Financial Expenses   | 29       | (156,899,595)                | (158,988,993)                | (48,977,057)                     | (54,749,699)                     |
| Other Income   | 31       | 2,988,742,215                | 1,602,138,803                | 882,373,817                      | 382,411,236                      |
| <b>Net Profit / (Loss)</b>   |          | <b>2,991,083,923</b>         | <b>1,535,870,160</b>         | <b>775,531,973</b>               | <b>295,292,814</b>               |
| Contribution to Workers' Profits Participation and<br>Welfare Funds @ 5% of Net Profit | 18.2.1   | (149,554,196)                | (76,793,508)                 | (38,776,599)                     | (14,764,641)                     |
| Share of profit of associate (Net of tax)  | 4.3      | 30,971,063                   | 18,625,000                   | 614,878                          | 6,750,000                        |
| <b>Profit before Income Tax</b>  |          | <b>2,872,500,790</b>         | <b>1,477,701,652</b>         | <b>737,370,252</b>               | <b>287,278,173</b>               |
| Income Tax (Expense)/Benefits:   |          |                              |                              |                                  |                                  |
| Current  | 20.1     | (577,566,652)                | (337,261,885)                | (123,484,115)                    | (61,246,935)                     |
| Deferred   | 17       | 3,082,251                    | 13,252,025                   | (1,829,164)                      | (3,390,654)                      |
|  |          | <b>(574,484,401)</b>         | <b>(324,009,860)</b>         | <b>(125,313,279)</b>             | <b>(64,637,589)</b>              |
| <b>Profit after Income Tax</b>   |          | <b>2,298,016,389</b>         | <b>1,153,691,792</b>         | <b>612,056,973</b>               | <b>222,640,584</b>               |
| Other Comprehensive Income for the period  |          |                              |                              |                                  |                                  |
| Unrealized Gains/(Loss) on Available-for-Sale of<br>Financial Assets                   |          | (277,298,550)                | 197,190,080                  | -                                | 6,162,190                        |
| Deferred Tax on Un-Realized Gain/Loss  |          | 13,864,928                   | (9,859,504)                  | -                                | (308,110)                        |
| <b>Total Comprehensive Income for the Period</b>                                       |          | <b>2,034,582,767</b>         | <b>1,341,022,368</b>         | <b>612,056,973</b>               | <b>228,494,664</b>               |
| <b>Earning Per Share (EPS)</b>   | 22       | <b>20.81</b>                 | <b>10.45</b>                 | <b>5.54</b>                      | <b>2.02</b>                      |

Company Secretary

CFO

Managing Director

Director

Chairman

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ফ্যাক্স : ৮৮-০২-৮১৮৯৫৩৩  
৮৮-০২-৮১৮৯৭৬৮





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## STATEMENT OF CHANGES IN EQUITY (Un-Audited)

FOR THE 3RD QUARTER ENDED ON 31<sup>st</sup> MARCH, 2023

| Particulars                        | Amount in Taka       |                    |                       |                               |                      |                       |
|------------------------------------|----------------------|--------------------|-----------------------|-------------------------------|----------------------|-----------------------|
|                                    | Share Capital        | Capital Reserve    | General Reserve       | Fair Value Gain on Investment | Retained Earnings    | Total (Taka)          |
| Balance as on 01 July 2022         | 1,104,246,000        | 152,833,103        | 10,500,000,000        | 5,208,773,772                 | 3,904,848,414        | 20,870,701,289        |
| Net Profit for the Period          | -                    | -                  | -                     | -                             | 2,298,016,389        | 2,298,016,389         |
| Cash Dividend 2022                 | -                    | -                  | -                     | -                             | (1,325,095,200)      | (1,325,095,200)       |
| Transferred to General Reserve     | -                    | -                  | 1,000,000,000         | -                             | (1,000,000,000)      | -                     |
| Other Comprehensive Income         | -                    | -                  | -                     | (277,298,550)                 | -                    | (277,298,550)         |
| Deferred Tax on Un-Realized Gain   | -                    | -                  | -                     | 13,864,928                    | -                    | 13,864,928            |
|                                    | -                    | -                  | 1,000,000,000         | (263,433,623)                 | (27,078,811)         | 709,487,567           |
| <b>Balance as on 31 March 2023</b> | <b>1,104,246,000</b> | <b>152,833,103</b> | <b>11,500,000,000</b> | <b>4,945,340,150</b>          | <b>3,877,769,603</b> | <b>21,580,188,856</b> |
| Balance as on 01 July 2021         | 1,104,246,000        | 152,833,103        | 10,500,000,000        | 4,845,820,781                 | 3,366,560,358        | 19,969,460,242        |
| Net Profit for the Period          | -                    | -                  | -                     | -                             | 1,153,691,792        | 1,153,691,792         |
| Cash Dividend 2021                 | -                    | -                  | -                     | -                             | (1,325,095,200)      | (1,325,095,200)       |
| Transferred to General Reserve     | -                    | -                  | -                     | -                             | -                    | -                     |
| Other Comprehensive Income         | -                    | -                  | -                     | 197,190,080                   | -                    | 197,190,080           |
| Deferred Tax on Un-Realized Gain   | -                    | -                  | -                     | (9,859,504)                   | -                    | (9,859,504)           |
|                                    | -                    | -                  | -                     | 187,330,576                   | (171,403,408)        | 15,927,168            |
| <b>Balance as on 31 March 2022</b> | <b>1,104,246,000</b> | <b>152,833,103</b> | <b>10,500,000,000</b> | <b>5,033,151,357</b>          | <b>3,195,156,950</b> | <b>19,985,387,410</b> |

Company Secretary

CFO

Managing Director

Director

Chairman

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## STATEMENT OF CASH FLOWS (Un-Audited) FOR THE 3RD QUARTER ENDED ON 31<sup>st</sup> MARCH, 2023

| Note (s)  | Amount in Taka                 |                                |
|---|--------------------------------|--------------------------------|
|   | July - 2022 to<br>March - 2023 | July - 2021 to<br>March - 2022 |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                      |                                |                                |
| Collection from Product Supply & Other Income                   | 25.1 173,084,322,059           | 116,715,642,996                |
| Payment for Cost and Other Expenses                             | 25.2 (157,071,102,198)         | (111,474,892,626)              |
| Bank Charges Paid   | 29 (4,949,440)                 | (4,493,625)                    |
| Income Tax Paid   | 25.3 (835,106,971)             | (513,120,676)                  |
| <b>Cash Inflow / (Outflow) from Operating Activities</b>        | <b>25 15,173,163,450</b>       | <b>4,723,136,069</b>           |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>                      |                                |                                |
| Acquisition of Property, Plant & Equipment                      | 25.10 (19,155,193)             | (41,666,570)                   |
| Capital Work-in-Progress  | 25.11 (32,581,380)             | (51,507,647)                   |
| (Investment)/Encashment of Fixed Deposit Receipt                | 25.4 (4,440,000,000)           | 2,371,030,040                  |
| Interest on Fixed Deposits                                      | 25.5 841,258,964               | 1,476,777,191                  |
| Interest on SND   | 31 1,710,581,309               | 457,289,593                    |
| Dividend Receipt  | 31 308,109,500                 | 338,920,450                    |
| Advance Against Capital Expenditure                             | 9.1 -                          | -                              |
| <b>Cash Inflow / (Outflow) from Investing Activities</b>        | <b>(1,631,786,800)</b>         | <b>4,550,843,057</b>           |
| <b>CASH FLOW FROM FINANCING ACTIVITIES</b>                      |                                |                                |
| Dividend Paid   | 21 (1,322,064,317)             | (4,296,452)                    |
| Dividend Trf. To ICB (CMSF)                                     | 21 -                           | (25,764,027)                   |
| Liability for Other Finance                                     | 25.16 (109,834,669)            | (40,279,163)                   |
| <b>Cash Inflow / (Outflow) from Financing Activities</b>        | <b>(1,431,898,986)</b>         | <b>(70,339,642)</b>            |
| <b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents</b>  | <b>12,109,477,664</b>          | <b>9,203,639,484</b>           |
| <b>Cash and Cash Equivalents at the beginning of the period</b> | <b>10 23,508,316,890</b>       | <b>10,079,681,455</b>          |
| <b>Cash and Cash Equivalents at the end of the period</b>       | <b>Taka 35,617,794,554</b>     | <b>19,283,320,939</b>          |
| <b>Operating Cash Flow Per Share</b>                            | <b>Taka 24 137.41</b>          | <b>42.77</b>                   |

Company Secretary

CFO

Managing Director

Director

Chairman