

বার্ষিক প্রতিবেদন

২০২৪-২০২৫

Annual Report 2024-2025



মেঘনা পেট্রোলিয়াম লিমিটেড
Meghna Petroleum Limited
(A Subsidiary of Bangladesh Petroleum Corporation)



বার্ষিক প্রতিবেদন ২০২৪-২০২৫
ANNUAL REPORT 2024-2025

মেঘনা পেট্রোলিয়াম লিমিটেড

(বাংলাদেশ পেট্রোলিয়াম কর্পোরেশন এর একটি অঙ্গ প্রতিষ্ঠান)

প্রধান কার্যালয় :

৫৮-৫৯, আখোবাদ বাণিজ্যিক এলাকা, চট্টগ্রাম, বাংলাদেশ।

ফোন : পিএবিএক্স ০২৩৩৩৩১১৮৯১-৭, ফ্যাক্স : ০২৩৩৩৩১৪৬৬১-২

Website : www.mpl.gov.bd



বার্ষিক প্রতিবেদন
২০২৪-২০২৫



মেঘনা পেট্রোলিয়াম লিমিটেড



মোহাম্মদ সাইফুল ইসলাম
সচিব
জ্বালানি ও খনিজ সম্পদ বিভাগ
বিদ্যুৎ, জ্বালানি ও খনিজ সম্পদ মন্ত্রণালয়
গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

বাংলাদেশ পেট্রোলিয়াম কর্পোরেশনের অধীন মেঘনা পেট্রোলিয়াম লিমিটেড এর ৪৭তম বার্ষিক সাধারণ সভা উপলক্ষে বার্ষিক প্রতিবেদন প্রকাশের উদ্যোগকে স্বাগত জানাই। এ প্রতিবেদনে কোম্পানির ২০২৪-২৫ অর্থবছরের আয়-ব্যয়ের হিসাবসহ সামগ্রিক কর্মকান্ড সম্পর্কে সার্বিক ধারণা পাওয়া যাবে।

দেশের অর্থনৈতিক উন্নয়ন ও জাতীয় সমৃদ্ধিতে জ্বালানির অবদান অনস্বীকার্য। বাংলাদেশকে উন্নত-সমৃদ্ধ দেশে রূপান্তরে জ্বালানি নিরাপত্তা নিশ্চিত একান্ত অপরিহার্য। সারা দেশে বিদ্যুৎ, কৃষি, শিল্প ও পরিবহন খাতে জ্বালানি তেলের নিরবচ্ছিন্ন সরবরাহ করে মেঘনা পেট্রোলিয়াম লিমিটেড দেশের উন্নয়নে গুরুত্বপূর্ণ অবদান রাখছে। জ্বালানি তেলের চাহিদা যথাযথভাবে পূরণের লক্ষ্যে দেশব্যাপী সরবরাহ ও বিতরণ ব্যবস্থার সম্প্রসারণ ও আধুনিকায়ন করে এর কার্যক্রম আরও গতিশীল ও সুষ্ঠুভাবে সম্পাদনের জন্য এ কোম্পানি বিভিন্ন উন্নয়ন পরিকল্পনা গ্রহণ ও বাস্তবায়ন করছে। আশা করি, পূর্বের ধারাবাহিকতায় প্রতিষ্ঠানটির সকল স্তরের কর্মকর্তা-কর্মচারীগণ নিষ্ঠার সাথে দায়িত্ব পালন অব্যাহত রেখে জাতীয় উন্নয়নে গুরুত্বপূর্ণ অবদান রাখবে।

মেঘনা পেট্রোলিয়াম লিমিটেডের ৪৭তম বার্ষিক সাধারণ সভা উপলক্ষে কোম্পানির পরিচালকমণ্ডলী, ব্যবস্থাপনা কর্তৃপক্ষ এবং সর্বস্তরের কর্মকর্তা-কর্মচারীকে আন্তরিক অভিনন্দন জানাচ্ছি এবং কোম্পানির সার্বিক উন্নতি ও সাফল্য কামনা করছি।

(মোহাম্মদ সাইফুল ইসলাম)

বার্ষিক প্রতিবেদন
২০২৪-২০২৫



মেঘনা পেট্রোলিয়াম লিমিটেড



বাণী

মোঃ আমিন উল আহসান
চেয়ারম্যান (সচিব)
বাংলাদেশ পেট্রোলিয়াম কর্পোরেশন

মেঘনা পেট্রোলিয়াম লিমিটেড এর ৪৭তম বার্ষিক সাধারণ সভা উপলক্ষ্যে ২০২৪-২০২৫ অর্থবছরের বার্ষিক প্রতিবেদন প্রকাশিত হতে যাচ্ছে জেনে আমি আনন্দিত। আমি দৃঢ়ভাবে বিশ্বাস করি, এ বার্ষিক প্রতিবেদনের মাধ্যমে ২০২৪-২০২৫ অর্থবছরে সম্পাদিত কোম্পানির উন্নয়নমূলক কর্মকান্ড ও অর্থনৈতিক কার্যাবলির সামগ্রিক তথ্য প্রকাশিত হবে।

দেশের অর্থনৈতিক উন্নয়ন ও সমৃদ্ধি অর্জনে জ্বালানির ভূমিকা অপরিসীম। নিরবিচ্ছিন্ন জ্বালানি সরবরাহ কৃষি উৎপাদন বৃদ্ধি, রপ্তানি আয়ের উর্ধ্বগতি এবং শিল্পখাতে প্রবৃদ্ধি অর্জনের পূর্বশর্ত। বাংলাদেশ পেট্রোলিয়াম কর্পোরেশনের অঙ্গ প্রতিষ্ঠান হিসেবে মেঘনা পেট্রোলিয়াম লিমিটেড দেশের অন্যতম জ্বালানি বিপণনকারী প্রতিষ্ঠান হিসেবে সারাদেশে নিরবিচ্ছিন্ন জ্বালানি তেল সরবরাহ নিশ্চিত করে দেশের উন্নয়নে গুরুত্বপূর্ণ ভূমিকা পালন করে আসছে।

মেঘনা পেট্রোলিয়াম লিমিটেড সেবামূলক নীতিতে পরিচালিত হওয়া সত্ত্বেও প্রতিষ্ঠানটি ধারাবাহিক মুনাফা অর্জন অব্যাহত রেখেছে। অধিকন্তু, প্রতিষ্ঠানটি প্রতি বছর বিপুল পরিমাণ রাজস্ব সরকারি কোষাগারে জমা প্রদানের মাধ্যমে দেশের উন্নয়নে অবদান রেখে চলেছে।

আমি মেঘনা পেট্রোলিয়াম লিমিটেড এর ৪৭তম বার্ষিক সাধারণ সভার সাফল্য কামনা করছি।

(মোঃ আমিন উল আহসান)

বার্ষিক প্রতিবেদন
২০২৪-২০২৫



মেঘনা পেট্রোলিয়াম লিমিটেড

সূচী

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মেঘনা পেট্রোলিয়াম লিমিটেড

হস্তান্তর পত্র

প্রতি

সম্মানিত শেয়ারহোল্ডারবৃন্দ
বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন
রেজিস্ট্রার অব জয়েন্ট স্টক কোম্পানিজ এন্ড ফার্মস্
ঢাকা স্টক এক্সচেঞ্জ লিমিটেড
চট্টগ্রাম স্টক এক্সচেঞ্জ লিমিটেড
সেন্ট্রাল ডিপোজিটরি বাংলাদেশ লিমিটেড (সিডিবিএল)

বিষয় : ৩০ জুন, ২০২৫ তারিখে সমাপ্ত বছরের বার্ষিক প্রতিবেদন প্রেরণ প্রসঙ্গে।

মহোদয়,

মেঘনা পেট্রোলিয়াম লিমিটেড এর ৩০ জুন, ২০২৫ তারিখে সমাপ্ত অর্থবছরের বার্ষিক প্রতিবেদন এবং আর্থিক অবস্থার বিবরণী, লাভ বা ক্ষতি এবং অন্যান্য আয়ের বিবরণী, ইকুইটি পরিবর্তনের বিবরণী ও নগদ প্রবাহের বিবরণী এবং নোট সহ নিরীক্ষিত হিসাব বিবরণীর একটি কপি আপনাদের সদয় অবগতি ও প্রয়োজনীয় ব্যবস্থা গ্রহণের নিমিত্তে এতদসঙ্গে সংযুক্ত করা হলো।

একান্তই আপনাদের,

Farzana

(ফারহানা আক্তার)
কোম্পানি সচিব



Meghna Petroleum Limited

Transmittal Letter

To

The Honorable Shareholders
Bangladesh Securities and Exchange Commission
Registrar of Joint Stock Companies & Firms
Dhaka Stock Exchange Limited
Chittagong Stock Exchange Limited
Central Depository Bangladesh Ltd. (CDBL)

Sub: Annual Report for the year ended June 30, 2025.

Dear Sir,

We are pleased to enclose a copy of the Annual Report of Meghna Petroleum Limited together with the Audited Financial Statements including Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended 30 June 2025 along with notes thereon for your kind information and record.

Sincerely Yours,

(Farhana Akter)
Company Secretary



মেঘনা পেট্রোলিয়াম লিমিটেড
(বাংলাদেশ পেট্রোলিয়াম কর্পোরেশন এর একটি অঙ্গ প্রতিষ্ঠান)
৫৮, আশাবাদ বাণিজ্যিক এলাকা, চট্টগ্রাম।

৪৭তম বার্ষিক সাধারণ সভার বিজ্ঞপ্তি

এতদ্বারা অত্র কোম্পানির সম্মানিত শেয়ারহোল্ডারবৃন্দকে অবহিত করা যাচ্ছে যে, ১০ মাঘ, ১৪৩২; ২৪ জানুয়ারি ২০২৬; রোজ শনিবার, বেলা ১২:০০ ঘটিকায় ডিজিটাল প্র্যাটফর্মে লিংক <https://meghnapetroleum.digitalagmbd.net> এর মাধ্যমে নিম্নবর্ণিত কার্যাদি নির্বাহকগ্লে কোম্পানির ৪৭তম বার্ষিক সাধারণ সভা অনুষ্ঠিত হবে:

আলোচ্যসূচী :

১. ১৫ ফেব্রুয়ারি ২০২৫; ০২ ফাল্গুন, ১৪৩১; তারিখে অনুষ্ঠিত ৪৬তম বার্ষিক সাধারণ সভার কার্যবিবরণী নিশ্চিতকরণ;
২. ২০২৫ সালের ৩০ জুন তারিখে সমাপ্ত বছরের জন্য কোম্পানির পরিচালকমণ্ডলীর প্রতিবেদন, যুগ্ম-নিরীক্ষক এর প্রতিবেদন ও নিরীক্ষিত হিসাব বিবরণী গ্রহণ এবং অনুমোদন;
৩. ২০২৫ সালের ৩০ জুন তারিখে সমাপ্ত বছরের জন্য ঘোষিত লভ্যাংশ অনুমোদন;
৪. কোম্পানির পরিচালনা পর্ষদ হতে এক-তৃতীয়াংশ পরিচালকের অবসর গ্রহণ এবং পুনর্নিয়োগ ও কোম্পানির সংঘ বিধির ১২৯ ধারা অনুযায়ী শেয়ারহোল্ডার পরিচালক নিয়োগ;
৫. ২০২৫-২০২৬ হিসাব বছরের জন্য যুগ্ম বহিঃ নিরীক্ষক নিয়োগ ও তাদের পারিশ্রমিক নির্ধারণ;
৬. ২০২৫-২০২৬ অর্থ বছরে “কর্পোরেট গভর্নেন্স কোড” প্রতিপালন বিষয়ে রিপোর্ট প্রণয়ন ও প্রত্যয়ন পত্র প্রদানের জন্য চার্টার্ড একাউন্ট্যান্টস/কন্স্ট এন্ড ম্যানেজমেন্ট একাউন্ট্যান্টস/চার্টার্ড সেক্রেটারী নিয়োগ ও তাদের পারিশ্রমিক নির্ধারণ।

১৫ পৌষ, ১৪৩২
৩০ ডিসেম্বর, ২০২৫

বোর্ডের নির্দেশক্রমে

Fardane

(স্বাক্ষরিত আত্মস্ব)
কোম্পানি সচিব

দ্রষ্টব্য :

১. রেকর্ড ডেট ১০ ডিসেম্বর, ২০২৫। রেকর্ড ডেট এ কোম্পানির শেয়ার রেজিস্টার বা ডিপোজিটরী রেজিস্টারে নিবন্ধিত শেয়ারহোল্ডারগণ অনুমোদিত লভ্যাংশ পাওয়ার যোগ্য বলে বিবেচিত হবেন।
২. শেয়ারহোল্ডারগণ বার্ষিক সাধারণ সভায় অংশগ্রহণ করতে পারবেন কিংবা তাঁর পক্ষে অংশগ্রহণের জন্য অন্য একজনকে প্রক্সি নিয়োগ করতে পারবেন। সভা অনুষ্ঠানের জন্য নির্ধারিত সময়ের ৭২ ঘন্টা পূর্বে প্রক্সি ফরম নিয়মানুযায়ী ২০/- টাকার স্ট্যাম্প সহকারে পূরণ করে কোম্পানির রেজিস্টার্ড অফিস মেঘনা পেট্রোলিয়াম লিমিটেড, ৫৮ আশাবাদ বা/এ, চট্টগ্রাম-এ অবশ্যই জমা দিতে হবে।
৩. সম্মানিত শেয়ারহোল্ডারগণ অনলাইনের মাধ্যমে বার্ষিক সাধারণ সভার পূর্ববর্তী ৭২ ঘন্টা থেকে সভা চলাকালীন সময়ে তাদের প্রশ্ন/মতামত এবং ভোট প্রদান করতে পারবেন। লগইন এর জন্য সম্মানিত শেয়ারহোল্ডারগণকে বার্ষিক সাধারণ সভার লিংক <https://meghnapetroleum.digitalagmbd.net>-এ ১৬ ডিজিটের বিও নম্বর এবং শেয়ার সংখ্যা উল্লেখ করতে হবে।
৪. এজিএম নোটিশ, হাজিরা পত্র ও প্রক্সি ফরম সহ বার্ষিক প্রতিবেদন সিডিবিএল ডাটায় বিদ্যমান সাপেক্ষে সম্মানিত শেয়ারহোল্ডারগণের স্ব স্ব ই-মেইল এর মাধ্যমে প্রেরণ করা হবে। এছাড়াও কোম্পানির ওয়েব সাইট “www.mpl.gov.bd” -এ বর্ণিত বার্ষিক প্রতিবেদন প্রকাশিত হবে; যা ডাউনলোড করে সংগ্রহ করা যাবে।





MEGHNA PETROLEUM LIMITED

(A Subsidiary Of Bangladesh Petroleum Corporation)
58, Agrabad Commercial Area, Chattogram.

NOTICE OF THE 47th ANNUAL GENERAL MEETING

Notice is hereby given that the 47th Annual General Meeting of the Company will be held on 10 Magh 1432, 24 January 2026, Saturday at 12:00 am under Digital Platform through the link <https://meghnapetroleum.digitalagmbd.net> for the purpose of transacting the following business:

Agenda :

1. To confirm the minutes of the 46th Annual General Meeting held on 02 Falgun 1431, 15 February 2025;
2. To receive and adopt the Directors' Report and Auditors' Report & the Audited Financial Statements of the Company for the year ended 30 June 2025;
3. To approve the declared Dividend for the year ended 30 June 2025;
4. To elect Shareholder Director as per Article 129 of the Articles of Association and Re-elect Directors of the company in the vacancies caused by one-third Board of Directors retirement;
5. To appoint Joint Auditors for the year 2025-2026 and fix their remuneration;
6. To appoint a Chartered Accountant/Cost & Management Accountant/Chartered Secretary to report and certification on the Corporate Governance Code for the year 2025-2026 and fix their remuneration.

15 Poush, 1432
30 December, 2025

Director of the Board

(FARHANA AKTER)
Company Secretary

Notes :

1. 10 December, 2025 is the RECORD DATE. Shareholders whose names are appearing in the Share Register of the company or in the Depository Register on that date will be eligible to participate in the AGM and receive dividend as approved.
2. A shareholder is entitled to participate in the Annual General Meeting or may appoint a proxy to participate on his/her behalf. Proxy Form to be duly signed and stamped (Tk.20/-) must be received at the Company's Registered Office, 58 Agrabad C/A, Chattogram not later than SEVENTY TWO HOURS before the meeting.
3. The Hon'ble Shareholders will be able to submit their questions/comments and vote from 72 hours before commencement of the AGM and during the AGM. For login in to the system, the Hon'ble shareholders need to put their 16-digit beneficial owner (BO) ID number and their share number(s) by visiting the link <https://meghnapetroleum.digitalagmbd.net>
4. Annual report, Attendance Slip and Proxy Form along with the notice will be sent to the shareholders through e-mail whose address are available in CDBL Data. The Shareholders may download the Annual Report or Attendance Slip or Proxy Form from the company's website (www.mpl.gov.bd).

রূপকল্প (Vision)

স্মার্ট ও সুষ্ঠু ব্যবস্থাপনার মাধ্যমে দেশের সর্বত্র নিরবচ্ছিন্নভাবে সরকার/বিপিসি কর্তৃক নির্ধারিত মূল্যে মানসম্মত পেট্রোলিয়াম পণ্য সরবরাহ করে স্মার্ট বাংলাদেশ ২০৪১ প্রতিষ্ঠায় জাতীয় উন্নয়নে অবদান রাখা।

অভিলক্ষ্য (Mission)

পেট্রোলিয়ামজাত পণ্য ত্রয়, মজুদ, বিতরণ ও সুষ্ঠু বিতরণ ব্যবস্থার মাধ্যমে দেশব্যাপী জ্বালানি তেলের নিরবচ্ছিন্ন সরবরাহ নিশ্চিতকরণ।

কর্মসম্পাদনের ক্ষেত্র (Scope of Business)

- দেশব্যাপী পেট্রোলিয়ামজাত পণ্য বিক্রয়, মানসম্পন্ন পেট্রোলিয়ামজাত পণ্য নিশ্চিতকরণ ও শুদ্ধ করা প্রদান;
- জ্বালানি খাতে দক্ষ, আধুনিক ও স্মার্ট ব্যবস্থাপনার মাধ্যমে জ্বালানি সরবরাহ নির্বিঘ্নকরণ ও উন্নয়ন প্রকল্প বাস্তবায়ন;
- জ্বালানি নিরাপত্তা নিশ্চিতকল্পে দেশব্যাপী পণ্য সরবরাহ ও ডিপোসমূহের বার্ষিক মজুদ গণনা কার্যক্রম;
- দক্ষ, আধুনিক ও স্মার্ট ব্যবস্থাপনার মাধ্যমে মানব সম্পদ উন্নয়ন কার্যক্রম এবং
- সুশাসন ও সংস্কারমূলক কার্যক্রমের বাস্তবায়ন জোরদারকরণ।

কার্যাবলি (Functions)

- সরকার এবং বিপিসি'র নির্দেশনার আলোকে সমগ্র দেশে জ্বালানি তেল সরবরাহের মাধ্যমে সর্বাধিক সেবা প্রদান;
- বিপিসি'র পক্ষে ইআরএল, আমদানিকৃত এবং স্থানীয় উৎস হতে জ্বালানি তেল গ্রহণ ও মজুত;
- সমগ্র দেশে নিরবচ্ছিন্নভাবে জ্বালানি তেল সরবরাহ;
- গ্রাহক পর্যায়ে মানসম্পন্ন পণ্য সরবরাহ ও সেবা প্রদানের মাধ্যমে কার্যকর কাষ্টমার সার্ভিস নিশ্চিতকরণ;
- সর্বোত্তম সেবা প্রদানের লক্ষ্যে মার্কেটিং এবং ডিস্ট্রিবিউশন নেটওয়ার্কের অবকাঠামো উন্নয়ন;
- কর্মদক্ষতা বৃদ্ধির মাধ্যমে বিদ্যমান সুবিধাদির সর্বোত্তম ব্যবহার এবং উৎপাদনশীলতা বৃদ্ধি;
- সুষ্ঠু আর্থিক ব্যবস্থাপনার মাধ্যমে বিনিয়োগের উপর যুক্তিসঙ্গত হারে মুনাফা অর্জন;
- অর্থনৈতিকভাবে লাভজনক ও ব্যয় সাশ্রয়ী প্রকল্প গ্রহণ;
- জ্বালানি তেলের হ্যাণ্ডলিং নিরাপদ ও আধুনিকায়নের লক্ষ্যে আন্তর্জাতিক মানের সাথে সামঞ্জস্য রেখে পরিচালনা ব্যবস্থার উন্নয়ন, সম্প্রসারণ এবং পরিচালনগত মানদণ্ড হালনাগাদ করা;
- কোম্পানির টেকসই উন্নয়নের জন্য কর্পোরেট এবং আর্থিক ব্যবস্থাপনার উন্নয়ন;
- কর্মকর্তা, শ্রমিক-কর্মচারীদের পেশাগতভাবে দক্ষ জনবল হিসেবে গড়ে তোলার জন্য প্রশিক্ষণ আয়োজন এবং
- কর্মকর্তা, কর্মচারী এবং শ্রমিকদের দাপ্তরিক কর্মকাণ্ডে সর্বোত্তম মনোনিবেশ নিশ্চিতকরণ।



CHAIRMAN'S MESSAGE

Bismillahir Rahmanir Rahim
Respected Shareholders,
Aassalamu Alaikum

On behalf of the Board of Directors of Meghna Petroleum Limited (MPL) and on my behalf, I welcome you all on the occasion of 47th Annual General Meeting of Meghna Petroleum Limited. With your support and trust, MPL has successfully concluded the financial year 2024-25. I am delighted to present the 47th Annual Report for the financial year 2024-25. On this occasion I would like to take the opportunity to share you the achievement as well as highlight of the business performance of the Company.

In order to ensure national energy security and modernizing the energy sector, the Petroleum Act and Petroleum Policy were formulated in 1974. Under the "Bangladesh Abandoned Property (Control, Management and Disposal) Order, 1972 (PO No 16 of 1972) "Dawood Petroleum Limited" was acquired and created a new company "Padma Petroleum Limited" (PPL) in 1972 and as per "ESSO Undertakings Acquisition Ordinance, 1975" the "Meghna Petroleum Marketing Company Limited" (MPMCL) was created on 14 March 1975 by acquiring the operation of the then "ESSO Eastern Inc." of America. Thereafter by Bangladesh Petroleum Corporation (BPC) Ordinance No. LXXXVIII in 1976, the Assets and the Liabilities of PPL and MPMCL were acquired by Bangladesh Petroleum Corporation (BPC) and formed "Meghna Petroleum Limited" on 27 December 1977 as a subsidiary company of BPC. As a subsidiary of BPC, Meghna Petroleum Limited has been supplying petroleum products imported by BPC across the country at uniform prices and has been playing an important role in ensuring the supply of fuel oil in the country.

The global economy is currently experiencing a prolonged period of crisis due to various factors such as geopolitical tensions, high inflation and rising interest rates. At the same time, the rapid advancement of renewable energy technologies is reshaping the global energy market. The use of renewable energy, instead of gas, coal and oil has begun to gain popularity worldwide and is considered an indispensable factor for preventing carbon emissions, achieving sustainable development and maintaining environmental harmony. In Bangladesh, energy demand is steadily increasing; however, dependence on imports and pressure on foreign currency reserves are putting the country's energy system at risk. In this context, the government is moving toward environment friendly, cost-effective and sustainable solutions by expanding a wide range of projects aimed at increasing the production and use of renewable energy.

It is a pleasure to announce that Meghna Petroleum Limited has secured its leadership among the three oil marketing companies during the year of review. During the financial year 2024-25 a total 61.77 Lac Metric Ton of petroleum products (without Jet Fuel) was marketed by 03 (three) oil marketing companies, which was 61.12 Lac M. Ton in 2023-2024. Market share of the company was 38.59% in Fuel, LPG & Bitumen. The company sold 7669 Metric Tons of Lubricating oil denoting 62.68% of market position (which was 62.32% last year) among the 03 oil marketing companies. In terms of profit and market share the Company holds the top position during the financial

year as like the previous years.

During the financial year 2024-25, the net earning on petroleum products is Tk. 339.41 crore which was Tk. 287.40 in 2023-24. In the financial year 2024-25, net profit before tax stood at Tk. 837.05 crore which was Tk. 695.31 crore in 2023-24. Profit after tax is Tk. 664.32 crore in the financial year 2024-25 and it was Tk. 542.30 crore in 2023-24. Noteworthy development works have been completed during the year to expand and improve the operational network and develop additional infrastructure. The Company is implementing a project named "Meghna Bhaban" a 19-storied Head Office Building comprising 3 (Three) basement floor situated at 72, Agrabad Commercial Area, Chattogram. Constructions of 3 basements, full work of ground floor and partial structural work of 1st floor have been completed. In the current phase, a contract has already been executed with the construction contractor to complete the construction works of the building up to 9 floors, including 3 basement floors. The construction work is in progress as per the approved plan and is expected to be completed by December 2026. Furthermore, to ensure the best utilization of company owned 13.30 acres land at Maheshwarpasha and Mirerdanga, Khulna the process to undertake income generating projects is in progress. The company has ongoing tasks for automation of operational activities of Main Installation and up-country depots, Construction new storage tanks, Implementation of VAT management software, Accounting Automation and other related construction works at Main Installation, Chattogram and up-country depots.

Despite the challenges due to the global pandemic Meghna Petroleum Limited has been able to extend its services to customers. Effective leadership is the key to our success. It is the commitment and dedication of our employees that has helped MPL to achieve its goals. We believe that the Company is focused on the elements that will help it to continue to offer a better service experience, ensure growth, innovation, modernization and stand by society through responsible business conducts.

MPL has a glorious history in meeting the petroleum demand of the country. We have a responsibility to cater the national demand, meet excess requirement of Petroleum Oil at various remote drought areas at a prefix rate at irrigation period. We are focusing on making MPL financially safe and secure by making effective future plan and balancing the business portfolio to ensure the company from any future detrimental impact.

You will be pleased to know that the Board of Directors has recommended 200% cash dividend for the financial year 2024-25, an increase from 170% in 2023-24. It is worth mentioning that in the fiscal year 2024-25, the company deposited 574.38 crore taka into the national exchequer in the form of VAT, taxes and other sources.

Finally, I would like to convey my sincere thanks and profound gratitude to our respected shareholders for their co-operation and facilitation and customers for their trust in our service. We are always committed to maintain high standards and deliver the services at our best capacity. We also extend our sincere thanks to Bangladesh Petroleum Corporation (BPC) and above all to Energy & Mineral Resources Division for the timely and proper directions. I would also like to thank each member of the Board of Directors for their collective efforts and the management team, all the officers and staff of the company for their sincere effort, commitment and supports. Without their co-operations it was not possible for the company to achieve its desired goal. I express my gratitude to Registrar of Joint Stock Companies and Firms, Bangladesh Securities and Exchange Commission, Dhaka Stock Exchange Limited, Chittagong Stock Exchange Limited, Central Depository Bangladesh Limited, Our Auditors and all well-wisher of the company for their continues support and directions. Hope that our company will go ahead towards the success in future also with all of your support and co-operation.

Thank you all very much.

Allah Hafez.


(Farzana Mamtaz)
Chairman



চেয়ারম্যানের বক্তব্য

বিসমিত্রাহির রাহমানির রাহিম
সম্মানিত চেয়ারম্যানের বক্তব্য,
আসসালামু আলাইকুম

মেঘনা পেট্রোলিয়াম লিমিটেড এর পরিচালনা পর্ষদ এবং আমার পক্ষ থেকে মেঘনা পেট্রোলিয়াম লিমিটেড এর ৪৭তম বার্ষিক সাধারণ সভায় আপনাদেরকে স্বাগত জানাচ্ছি। আপনাদের সমর্থন এবং আস্থার উপর নির্ভর করে আমরা ২০২৪-২৫ অর্থবছরের হিসাব কার্যক্রম সাফল্যের সাথে সমাপ্ত করেছি। ২০২৪-২৫ অর্থবছরের কোম্পানির ৪৭তম বার্ষিক প্রতিবেদন আপনাদের নিকট উপস্থাপন করতে পেরে আমি অত্যন্ত আনন্দিত। এ অনুষ্ঠানের মধ্য দিয়ে আমি ২০২৪-২৫ অর্থবছরে কোম্পানির ব্যবসায়িক ফলাফলসমূহ তুলে ধরতে এবং সাফল্যের আনন্দ আপনাদের সকলের সাথে ভাগ করে নিতে চাই।

জাতীয় জ্বালানি নিরাপত্তা নিশ্চিতকরণ এবং জ্বালানি খাতকে আধুনিকায়নের লক্ষ্যে ১৯৭৪ সালে পেট্রোলিয়াম আইন এবং পেট্রোলিয়াম নীতি প্রণয়ন করা হয়। "বাংলাদেশ পরিত্যক্ত সম্পত্তি (নিয়ন্ত্রণ, ব্যবস্থাপনা ও নিষ্পত্তি) আদেশ, ১৯৭২ (১৯৭২ সালের পিও নং ১৬)" এর অধীনে "দাউদ পেট্রোলিয়াম লিমিটেড" এর সমস্ত সম্পদ এবং দায় অধিগ্রহণ করে ১৯৭২ সালে "পদ্মা পেট্রোলিয়াম লিমিটেড" (পিপিএল) এবং "ESSO Undertakings Acquisition Ordinance, 1975" এর মাধ্যমে আমেরিকান " ESSO Eastern Incorporation" এর সমস্ত সম্পদ এবং দায় অধিগ্রহণ করে ১৯৭৫ সালের ১৪ মার্চ তারিখে "মেঘনা পেট্রোলিয়াম মার্কেটিং কোম্পানি লিমিটেড" (এমপিএমসিএল) এ রূপান্তরিত হয়েছিল। পরবর্তীতে ১৯৭৬ সালে বাংলাদেশ পেট্রোলিয়াম কর্পোরেশন (বিপিসি) অধ্যাদেশ নং LXXXVIII দ্বারা "পিপিএল" এবং "এমপিএমসিএল" এর সম্পদ এবং দায় অধিগ্রহণ করে ২৭ ডিসেম্বর ১৯৭৭ সালে বিপিসি'র একটি অঙ্গ প্রতিষ্ঠান হিসেবে "মেঘনা পেট্রোলিয়াম লিমিটেড" গঠিত হয়েছিল। মেঘনা পেট্রোলিয়াম লিমিটেড বিপিসি'র একটি অঙ্গ প্রতিষ্ঠান হিসেবে বিপিসি কর্তৃক আমদানিকৃত পেট্রোলিয়াম পণ্য দেশব্যাপী একই দামে সরবরাহ করে আসছে এবং দেশে জ্বালানি তেলের সরবরাহে গুরুত্বপূর্ণ ভূমিকা পালন করছে।

বর্তমানে ভূ-রাজনৈতিক উত্তেজনা, উচ্চ মুদ্রাস্ফীতি, সুদের হার বৃদ্ধি সহ নানাবিধ কারণে বিশ্ব অর্থনীতি ক্রমাগত সংকটময় পরিস্থিতি পার করছে। একই সাথে নবায়নযোগ্য জ্বালানি প্রযুক্তির দ্রুত অগ্রগতি বিশ্ব জ্বালানি বাজারকে পুনর্গঠন করছে। গ্যাস, কয়লা এবং তেলের পরিবর্তে নবায়নযোগ্য শক্তির ব্যবহার সারা বিশ্বে জনপ্রিয়তা পেতে শুরু করেছে এবং কার্বন নিঃসরণ রোধ করে টেকসই উন্নয়ন এবং পরিবেশের সাথে তাল মিলিয়ে চলার ক্ষেত্রে অপরিহার্য নিয়ামক হিসেবে বিবেচিত হচ্ছে। বাংলাদেশে জ্বালানি চাহিদা ক্রমবর্ধমান, তবে আমদানি নির্ভরতা ও বৈদেশিক মুদ্রার চাপ দেশের জ্বালানি ব্যবস্থাকে ঝুঁকির মুখে ফেলছে। এই প্রেক্ষাপটে সরকার নবায়নযোগ্য জ্বালানির উৎপাদন এবং ব্যবহার বৃদ্ধির লক্ষ্যে বহুমুখী প্রকল্প সম্প্রসারণের মাধ্যমে পরিবেশ বান্ধব, সশ্রমী ও টেকসই সমাধানের দিকে অগ্রসর হচ্ছে।

আপনারা সবাই জেনে খুশি হবেন যে, তিনটি তেল বিপণন কোম্পানির মধ্যে মেঘনা পেট্রোলিয়াম লিমিটেড বিগত বছরগুলোর ন্যায় এ বছরও বাজার নেতৃত্বে শীর্ষে অবস্থান করছে। ২০২৪-২০২৫ অর্থ বছরে বিদ্যমান ০৩ (তিন) টি তেল বিপণন কোম্পানির মোট পেট্রোলিয়াম পণ্য ও লুব্রিকেন্টস্ এর বিক্রয়ের পরিমাণ ছিল ৬১.৭৭ লক্ষ মেট্রিক টন (জেট ফুয়েল ছাড়া), যা ২০২৩-২০২৪ অর্থ বছরে ছিল ৬১.১২ লক্ষ মেট্রিক টন, এতে মেঘনা পেট্রোলিয়াম লিমিটেডের বাজার অংশীদারিত্ব ৩৮.৫৯%। লুব্রিকেন্টস্ বিপণন খাতে ৭.৬৬৯ মেট্রিক টন লুব্রিকেন্টস্ বিক্রয় করে এবং ০৩ (তিন) টি তেল বিপণন কোম্পানির মধ্যে মেঘনার বাজার অংশীদারিত্ব ৬২.৬৮% যা বিগত অর্থ বছরে ছিল ৬২.৩২%। পূর্ববর্তী বছরগুলোর ন্যায় আলোচ্য বছরেও মুনাফা অর্জন ও বাজার অংশীদারিত্বের ক্ষেত্রে কোম্পানি শীর্ষ অবস্থান ধরে রাখতে সক্ষম হয়েছে।

বার্ষিক প্রতিবেদন

২০২৪-২০২৫

২০২৪-২৫ অর্থবছরে পেট্রোলিয়াম পণ্যের বিক্রয় বাবদ প্রতিষ্ঠানের নীট আয় হয়েছে ৩৩৯.৪১ কোটি টাকা যা ২০২৩-২৪ অর্থবছরে ছিল ২৮৭.৪০ কোটি টাকা। ২০২৪-২৫ অর্থবছরে কর পূর্ব নীট মুনাফা দাঁড়িয়েছে ৮৩৭.০৫ কোটি টাকা যা ২০২৩-২৪ অর্থবছরে ছিল ৬৯৫.৩১ কোটি টাকা। ২০২৪-২৫ অর্থবছরে কর পরবর্তী মুনাফা হয়েছে ৬৬৪.৩২ কোটি টাকা, যা ২০২৩-২৪ অর্থবছরে ছিল ৫৪২.৩০ কোটি টাকা।

আলাোচ্য অর্থবছরে জ্বালানি তেলের অপারেশনাল নেটওয়ার্ক সম্প্রসারণ ও উন্নত করতে এবং প্রয়োজনীয় ভৌত অবকাঠামো নির্মাণের জন্য উল্লেখযোগ্য উন্নয়ন কাজ সম্পন্ন হয়েছে। চট্টগ্রামের অআবাদস্থ বাণিজ্যিক এলাকায় নির্মাণাধীন ১৯ তলা ভবনের ০৩টি বেজমেন্ট ও ১ম তলার সম্পূর্ণ এবং ২য় তলার আংশিক স্ট্রাকচারাল অবকাঠামো নির্মাণ কাজ সম্পন্ন হয়েছে। বর্তমান ফেইজে ভবনটির ০৩ টি বেইজমেন্ট ফ্লোর সহ ০৯ তলা পর্যন্ত নির্মাণ কাজ সম্পাদনের জন্য ইতোমধ্যে নির্মাণ ঠিকাদারের সাথে চুক্তি সম্পাদিত হয়েছে এবং পরিকল্পনা অনুযায়ী নির্মাণ কাজ চলমান রয়েছে যা ডিসেম্বর, ২০২৬ এর মধ্যে সম্পন্ন হবে। এছাড়া, খুলনাস্থ মহেশ্বরপাশা ও মিরেরডাঙ্গায় অবস্থিত মেঘনা পেট্রোলিয়াম লিমিটেড এর মালিকানাধীন ১৩.৩০ একর জুমির সর্বোত্তম ব্যবহার নিশ্চিতকল্পে আয়বর্ধক প্রকল্প গ্রহণের লক্ষ্যে কার্যক্রম চলমান রয়েছে। কোম্পানির প্রধান স্থাপনা ও দেশব্যাপী ডিপোর অপারেশনাল কার্যক্রম স্বয়ংক্রিয় পদ্ধতিতে সম্পন্ন করা, নতুন স্টোরেজ ট্যাঙ্ক নির্মাণ, জাট ম্যানোজম্যান্ট সফটওয়্যার, একাউন্টিং অটোমেশন সহ প্রধান স্থাপনা, চট্টগ্রামসহ সকল ডিপোতে উন্নয়নমূলক কাজ চলমান রয়েছে।

অর্থনৈতিক, রাজনৈতিক এবং আন্তর্জাতিক বহুবিধ চ্যালেঞ্জ সত্ত্বেও মেঘনা পেট্রোলিয়াম লিমিটেড গ্রাহকদের কাছে তার পরিষেবা সম্প্রসারণ করতে সক্ষম হয়েছে। সঠিক নেতৃত্বই আমাদের সাফল্যের চাবিকাঠি। কোম্পানির অভিষ্ট লক্ষ্য অর্জনে কর্মীদের প্রতিশ্রুতি এবং নিষ্ঠা আমাদের সহায়তা করেছে। আমরা বিশ্বাস করি যে, কোম্পানি তার দায়িত্বপূর্ণ ব্যবসায়িক কার্যক্রমের দ্বারা সর্বোচ্চ সেবা প্রদান, প্রবৃদ্ধি, অভিনবত্ব আনয়ন এবং আধুনিকীকরণে সমর্থ হবে।

দেশে পেট্রোলিয়ামজাত পণ্যের চাহিদা মিটানোর ক্ষেত্রে মেঘনা পেট্রোলিয়াম লিমিটেড এর গৌরবান্বিত ইতিহাস রয়েছে। জাতীয় চাহিদা পূরণ, খরাগ্রবণ ও দূরবর্তী এলাকায় সেচ মৌসুমে নির্ধারিত দামে অতিরিক্ত পেট্রোলিয়াম পণ্যের সরবরাহ নিশ্চিত করার ক্ষেত্রে কোম্পানি গুরুত্বপূর্ণ ভূমিকা পালন করে আসছে। কোম্পানিকে ভবিষ্যতে যে কোন ধরনের চ্যালেঞ্জ মোকাবেলার এবং আর্থিকভাবে নিরাপদ ও নিশ্চিত রাখার জন্য কার্যকর ভবিষ্যৎ পরিকল্পনা এবং ভারসাম্যপূর্ণ ব্যবসায়িক বিনিয়োগ নিশ্চিত করা হচ্ছে।

আপনারা জেনে আনন্দিত হবেন যে, ২০২৪-২৫ অর্থবছরে পরিচালনা পর্ষদ ২০০% হারে নগদ লভ্যাংশ সুপারিশ করেছে, যা বিগত ২০২৩-২০২৪ অর্থবছরে ছিল ১৭০%। উল্লেখ্য, ২০২৪-২৫ অর্থবছরে ভ্যাট, ট্যাক্স এবং অন্যান্য খাতে কোম্পানি সরকারি কোষাগারে ৫৭৪.৩৮ কোটি টাকা জমা প্রদান করেছে।

পরিশেষে, আমি কোম্পানির সম্মানিত শেয়ারহোল্ডারবৃন্দ এবং গ্রাহকদের আমাদের প্রতি সহযোগিতা এবং সমর্থন বজায় রাখার জন্য আন্তরিক ধন্যবাদ ও কৃতজ্ঞতা জ্ঞাপন করছি। আমরা আমাদের সেবার সর্বোচ্চ মান বজায় রেখে সেবা প্রদান করার ব্যাপারে সর্বদা বদ্ধপরিকর। বাংলাদেশ পেট্রোলিয়াম কর্পোরেশন (বিপিসি) এবং সর্বোপরি জ্বালানি ও খনিজ সম্পদ বিভাগ কর্তৃক কার্যকর ও সময় উপযোগী দিক নির্দেশনা প্রদানের জন্য আন্তরিক ধন্যবাদ জানাচ্ছি। আমি পরিচালনা পর্ষদের সদস্যগণকে তাঁদের আন্তরিক প্রচেষ্টার জন্য, কোম্পানির ব্যবস্থাপনা টিম, কর্মকর্তা-কর্মচারীগণকে তাঁদের উদ্যোগ ও ঐকান্তিক সহযোগিতার জন্য আন্তরিক ধন্যবাদ জানাচ্ছি। তাঁদের সহযোগিতা ছাড়া কোম্পানির পক্ষে অসীম লক্ষ্যে পৌঁছানো সম্ভব নয়। রেজিস্ট্রার অব জয়েন্ট স্টক কোম্পানি ও ফার্মসমূহ, বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন, ঢাকা স্টক এক্সচেঞ্জ পিএলসি, চট্টগ্রাম স্টক এক্সচেঞ্জ পিএলসি, সেন্ট্রাল ডিপোজিটরী বাংলাদেশ লিমিটেড, নিরীক্ষকবৃন্দ, সম্মানিত গ্রাহকসহ কোম্পানির সকল শুভানুধ্যায়ীদের অব্যাহত সমর্থন এবং দিক-নির্দেশনা প্রদানের জন্য জানাই গভীর কৃতজ্ঞতা। আশা করি, আপনাদের সকলের সমর্থন ও সহযোগিতায় ভবিষ্যতেও আমাদের কোম্পানির সাফল্যের অগ্রযাত্রা অব্যাহত থাকবে।

সকলকে অসংখ্য ধন্যবাদ।

আল্লাহ হাফেজ।

ফারজানা মমতাজ

(ফারজানা মমতাজ)

চেয়ারম্যান

শেয়ারহোল্ডারদের প্রতি পরিচালকমন্ডলীর প্রতিবেদন

বিসমিল্লাহির রাহমানির রাহিম
সন্মানিত শেয়ারহোল্ডারবৃন্দ,
আসসালামু আলাইকুম

মেঘনা পেট্রোলিয়াম লিমিটেড এর পরিচালনা পর্ষদ কোম্পানির ৩০ জুন ২০২৫ তারিখে সমাপ্ত বছরের বার্ষিক প্রতিবেদন আপনাদের নিকট উপস্থাপন করতে পেরে খুবই আনন্দিত। বার্ষিক প্রতিবেদন আপনাদের সদয় বিবেচনা, পরিগ্রহণ এবং অনুমোদনের লক্ষ্যে উপস্থাপন করছি। বার্ষিক প্রতিবেদনটিতে ২০২৪-২০২৫ অর্থবছরে কোম্পানির আর্থিক, পরিচালন এবং সামাজিক দায়িত্ব সম্পাদনসহ কোম্পানির সার্বিক অবস্থা ও সম্ভাবনার উপর আলোকপাত করা হয়েছে।

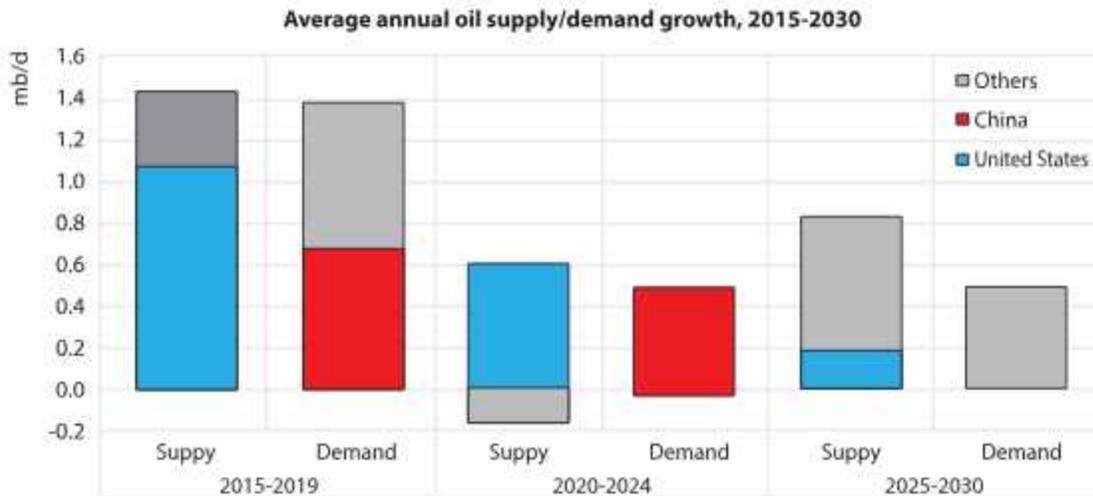
উপস্থাপিত পরিচালক পর্ষদের বিবৃতি কোম্পানি আইন ১৯৯৪ এর ১৮৪ অনুচ্ছেদ, বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ বিধি ১৯৮৭ এর ১২ নং বিধি, লিস্টিং রেগুলেশন অব ঢাকা স্টক এক্সচেঞ্জ (ডিএসই) পিএলসি ও চট্টগ্রাম স্টক এক্সচেঞ্জ (সিএসই) পিএলসি এবং বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের নোটিফিকেশন নং বিএসইসি/এমআরআরসিডি/২০০৬-১৫৮/২০৭/এডমিন/৮০ তারিখ ০২ জুন ২০১৮ এবং বিএসইসি/সিএমআরআরসিডি/২০০৯-১৯৩/৬৬/পিআরডি/১৪৮ তারিখ ১৬ অক্টোবর ২০২৩ এর অনুসরণ করে সম্পাদিত। বার্ষিক প্রতিবেদনের সাথে ৩০ জুন ২০২৫ তারিখে সমাপ্ত বছরের নিরীক্ষিত হিসাব বিবরণী সংযুক্ত, যা উল্লেখিত নিয়ন্ত্রক ও এর নীতিমালা ছাড়াও ফিন্যান্সিয়াল রিপোর্টিং কাউন্সিল (এফ আর সি) এর নির্দেশনা, ইন্টারন্যাশনাল একাউন্টিং স্ট্যান্ডার্ড (আইএএস) ও ইন্টারন্যাশনাল ফাইন্যান্সিয়াল রিপোর্টিং স্ট্যান্ডার্ড (আইএফআরএস) এর সাথে সঙ্গতি রেখে প্রস্তুত করা হয়েছে।

অর্থনৈতিক পরিবেশ

বৈশ্বিক জ্বালানির অর্থনৈতিক পরিস্থিতি:

২০২৫ সাল অস্থির তেলবাজার, তেলের ভূরাজনৈতিক পরিস্থিতি, বিনিয়োগ সম্ভাবনা এবং জ্বালানি খাতের কাঠামোগত পরিবর্তন লক্ষ্য করেছে। International Energy Agency (IEA) এর Analysis and Forecast to 2030 রিপোর্ট অনুযায়ী বৈশ্বিক তেলবাজার যুক্তরাষ্ট্র-চীন বাণিজ্য বিবাদ, মধ্যপ্রাচ্যে উত্তেজনা, OPEC+ এর উৎপাদন বৃদ্ধি এবং বিশ্ব অর্থনৈতিক প্রবৃদ্ধি ধীরগতির ২০২৫ সালে তেলের মূল্যের নিম্নমুখী চাপ সৃষ্টি করেছে। ২০২৫ সালের এপ্রিল-মে মাসে দাম চার বছরের মধ্যে সর্বনিম্ন অবস্থায় নামে। পরবর্তীতে ইসরায়েল-ইরানের সংঘাত বৃদ্ধির পর দাম আবার বাড়তে শুরু করে যা বাজারে অনিশ্চয়তা আরও বাড়িয়ে দেয়। এই অনিশ্চয়তা এখন বৈশ্বিক জ্বালানি নিরাপত্তার কেন্দ্রীয় ইস্যু।

US and China's shares in global oil supply and demand growth fade



Source : www.iea.org/reports/oil-2024

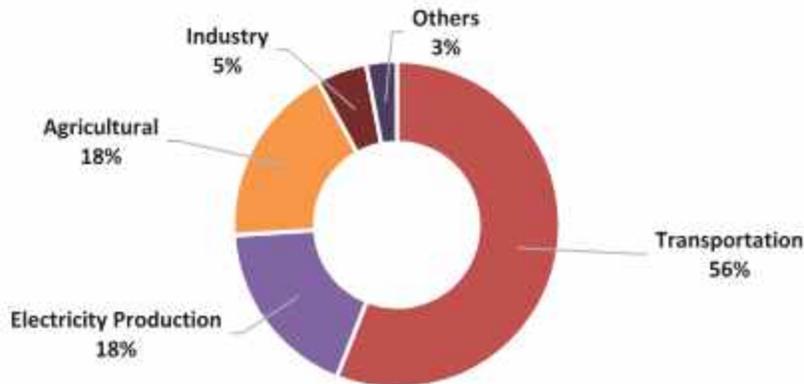
পূর্বাভাস অনুযায়ী ২০২৫ থেকে ২০৩০ পর্যন্ত তেলের মোট চাহিদা মাত্র ২.৫ মিলিয়ন ব্যারেল/দিন বাড়বে যা দশকের শেষ দিকে চাহিদা ১০৫.৫ মিলিয়ন ব্যারেল/দিন এ স্থিতিশীল পর্যায়ে পৌঁছে যাবে। কিন্তু ২০২৫-২০২৬ এ ধারা অব্যাহত থাকবে এবং ২০২৭ থেকে ধীরে ধীরে চাহিদা ও যোগান ভারসাম্যপূর্ণ অবস্থায় এসে ২০৩০ সালের দিকে চাহিদা সামান্য কমতে পারে। চাহিদা হ্রাস পাওয়ার কারণ হিসেবে দুর্বল বৈশ্বিক অর্থনীতি, বিদ্যুৎ চালিত গাড়ি (EV) খাতে অভূতপূর্ব উন্নতি, ট্রাক ও বাসে LNG ব্যবহারের বৃদ্ধি, সশ্রয়ী জ্বালানি প্রযুক্তির উন্নতি, বিদ্যুৎ উৎপাদনে তেল ব্যবহার কমে যাওয়া উল্লেখ করা যায়। যখন পরিবহন ও বিদ্যুৎ খাতে তেল চাহিদা স্থির বা কমছে, পাশাপাশি পেট্রোকেমিক্যাল শিল্প দ্রুত এগিয়ে যাচ্ছে। প্রাস্টিক, পলিমার, সিনথেটিক ফাইবার এর উৎপাদনে তেলের প্রয়োজন বাড়ছে। ধারণা করা হচ্ছে ২০৩০ সালে পেট্রোকেমিক্যাল ফিডস্টক ব্যবহার হবে ১৮.৪ মিলিয়ন ব্যারেল/দিন এ উন্নীত হবে। ২০৩০ সালের মধ্যে উন্নত দেশ গুলোতে তেলের চাহিদা ১.৭০ এ উন্নীত হবে। তেলের চাহিদা কমলেও ভারত ও চীন সহ উদীয়মান দেশ গুলোতে তেলের চাহিদা মোট ৪.২ এ বৃদ্ধি পাবে। চাহিদার পাশাপাশি বিশ্বব্যাপী রিফাইনিং ক্ষমতা বাড়ছে, চীন ও ভারত নতুন রিফাইনিং কেন্দ্র হিসেবে আবির্ভূত হচ্ছে। ফলে ইউরোপ ও মার্কিন পশ্চিম উপকূলের পুরোনো, ব্যয়বহুল রিফাইনারিগুলো ঝুঁকিতে রয়েছে এবং মধ্যপ্রাচ্য আরও বড় রপ্তানিকারক দেশ হিসেবে পরিণত হচ্ছে কিন্তু চাহিদা সেই হারে বাড়ছে না। দীর্ঘমেয়াদে, তেলের যুগ এখনো শেষ নয়, কিন্তু দ্রুত বদলে যাচ্ছে। তেলচাহিদা এই দশকের শেষেই পিক এ পৌঁছাবে, Combustible fuels (গ্যাসোলিন, ডিজেল) এর চাহিদা ২০২৭-৩০ সময়ে কমতে থাকবে, বৈশ্বিক তেলশিল্প ক্রমে পেট্রোকেমিক্যাল নির্ভর হয়ে উঠছে, ভবিষ্যৎ তেলবাজারের কেন্দ্র চীন থেকে ভারত ও দক্ষিণ-পূর্ব এশিয়ায় স্থানান্তরিত হচ্ছে।

জ্বালানি ও বাংলাদেশের অর্থনীতি

দেশের উন্নয়নের মূল চালিকা শক্তি হিসেবে জ্বালানিকে বিবেচনা করা হয়। একটি অগ্রাধিকার খাত হিসাবে, জ্বালানি খাত সরাসরি সরকার দ্বারা পরিচালিত হয়। বাংলাদেশের অর্থনীতির প্রবৃদ্ধির সঙ্গে তাল মিলিয়ে পেট্রোলিয়ামজাত পণ্যের চাহিদা এখানে প্রতি বছর ২% থেকে ৪% হারে বাড়ছে। এই ধারা অব্যাহত থাকলে ২০৩০ সাল নাগাদ তেলের চাহিদা বেড়ে প্রায় ১৫ মিলিয়ন টন বা ১৫০ লাখ মেট্রিক টন হবে। দেশের জ্বালানি তেলের চাহিদা ভবিষ্যৎ নবায়নযোগ্য ও সশ্রয়ী জ্বালানি প্রযুক্তির এবং অন্যান্য জ্বালানির প্রাপ্যতার উপর নির্ভর করবে।

দেশের মোট ব্যবহৃত শক্তির ১৫% পেট্রোলিয়াম পণ্য যেমন ডিজেল, পেট্রোল, অকটেন, ফার্নেস অয়েল ও অন্যান্য জ্বালানি। দেশের ব্যবহৃত তরল জ্বালানি বেশির ভাগই আমদানি করা হয়। বাংলাদেশ তেল খাতে প্রায় সম্পূর্ণ আমদানি নির্ভর। বাংলাদেশ বিগত অর্থবছরে প্রায় ১.৯২ মিলিয়ন মেট্রিক টন অপরিশোধিত তেল এবং ৪.৪২ মিলিয়ন মেট্রিক টন (প্রায়) পরিশোধিত পেট্রোলিয়াম পণ্য আমদানি করেছে। প্রতি বছর দেশে প্রায় ০.৪০৬ মিলিয়ন মেট্রিক টন স্থানীয়ভাবে উৎপাদিত গ্যাস কনভেনসেন্ট পাওয়া যায়, যা তরল জ্বালানির একমাত্র অভ্যন্তরীণ উৎস। গ্যাস কনভেনসেন্ট হতে প্রধানত পেট্রোল, ডিজেল এবং কেরোসিন স্থানীয়ভাবে উৎপাদিত হয়। তরল জ্বালানির প্রধান ভোক্তা পরিবহন, বিদ্যুৎ, কৃষি, শিল্প এবং অন্যান্য খাত; যা যথাক্রমে ৫৬%, ১৮%, ১৮%, ৫% এবং ৩%।

Sectorwise Petroleum Consumption %



বাংলাদেশ সাধারণত সৌদি আরব, কুয়েত, সিঙ্গাপুর এবং সংযুক্ত আরব আমিরাত থেকে পরিশোধিত ও অপরিশোধিত তেল আমদানি করে থাকে। বিশ্ববাজারে দৈনিক মূল্যের উপর ভিত্তি করে তেল আমদানি করা হয়। উল্লিখিত অপরিশোধিত তেল বাংলাদেশ পেট্রোলিয়াম কর্পোরেশন সংযুক্ত আরব আমিরাতের ADNOC এবং সৌদি আরবের সৌদি আরামকো থেকে এবং পরিশোধিত তেল বিশ্বের বিভিন্ন দেশের ১৩টি জাতীয় তেল কোম্পানি থেকে আমদানি করা হয়। আসামের নুমালিগড় রিফাইনারি লিমিটেড (এনআরএল) এ উৎপাদিত ডিজেল শিলিগুড়ির বিপণন টার্মিনাল থেকে পাইপলাইনের মাধ্যমে বাংলাদেশের দিনাজপুর জেলার পার্বতীপুর ডিপোতে আমদানি চলমান রয়েছে। জ্বালানি নিরাপত্তা, দেশব্যাপী নিরবিচ্ছিন্নভাবে ন্যায্য মূল্যে পরিবেশ বান্ধব জ্বালানি তেল সরবরাহ ব্যবস্থা উন্নতকরণ, বিপণন দক্ষতা বৃদ্ধিকরণসহ বিপণন ব্যয় ও অপচয় হ্রাস এবং সামগ্রিকভাবে এসডিজি-২০৩০, ভিশন-২০৪১ ও IEPMP-2050 অর্জনে রপ্তায় প্রস্তুতি হিসেবে মেঘনা পেট্রোলিয়াম লিমিটেড সঙ্গত।

Source: Energy Scenario of Bangladesh 2023-24, published December, 2024 by Hydrocarbon Unit: (hcu.por.al.gov.bd)

জ্বালানি তেলের বিপণন প্রতিষ্ঠান হিসেবে এ কোম্পানির মূল লক্ষ্য হলো:

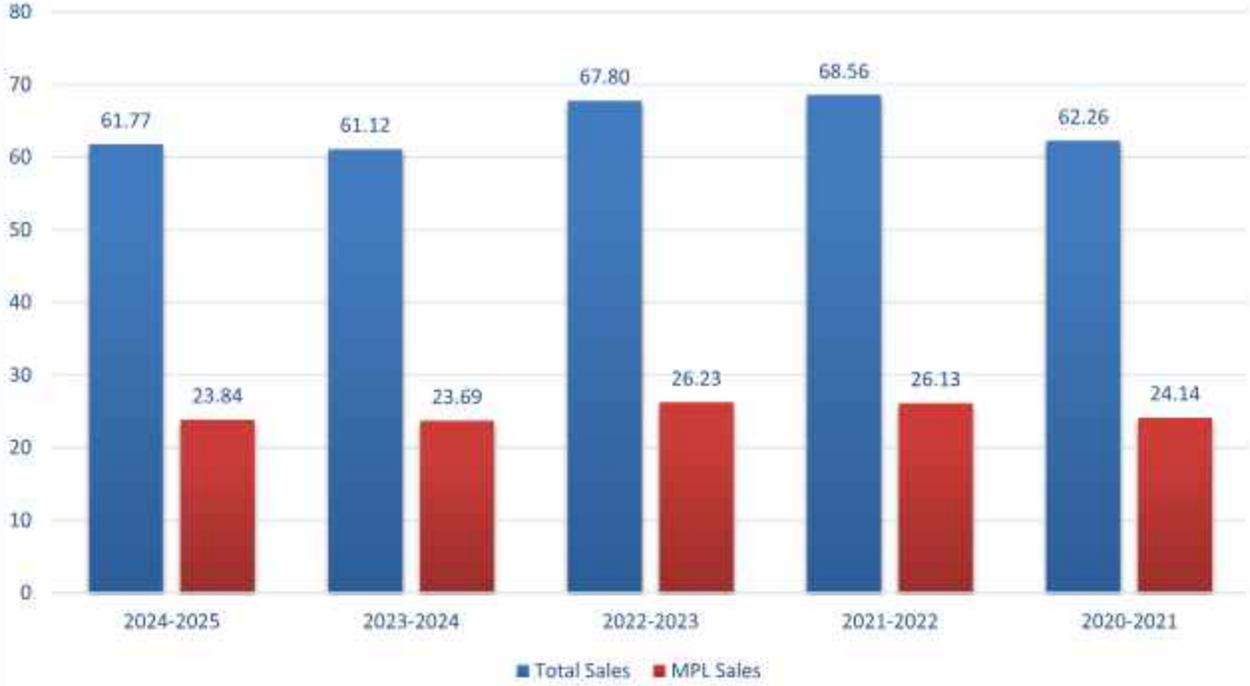
- সমগ্র দেশব্যাপী চাহিদার নিরীখে পেট্রোলিয়ামজাত পণ্য, বিটুমিন, তরলীকৃত পেট্রোলিয়াম গ্যাস (এলপিগ্যাস) এবং বিপি ও ক্যান্ট্রেল ব্র্যান্ডের লুব্রিকেন্টস আমদানি করা, গুদামজাতকরণ ও বাজারজাতকরণ;
- ফিলিং স্টেশন/ডিলার/এজেন্ট হতে নিয়মিতভাবে পেট্রোলিয়াম পণ্যের নমুনা সংগ্রহপূর্বক গুণগতমান পরীক্ষা, পরিমাপ, নির্ধারিত মূল্যে যাচাইকরণ ও প্রয়োজনীয় ব্যবস্থা গ্রহণ;
- পরিবেশ বান্ধব জ্বালানি সরবরাহ ব্যবস্থা উন্নতকরণের মাধ্যমে সমগ্র দেশে পেট্রোলিয়ামজাত পণ্য সরকার নির্ধারিত মূল্যে এবং চাহিদা অনুযায়ী সরবরাহ নিশ্চিতকরণ;
- খরা মওসুমে দেশের প্রত্যন্ত অঞ্চলে পেট্রোলিয়াম পণ্য সরকার নির্ধারিত মূল্যে সরবরাহ ও প্রাপ্তি নিশ্চিতকরণ;
- নিরবিচ্ছিন্ন বিদ্যুৎ সরবরাহ নিশ্চিতকরণের লক্ষ্যে দেশের সকল বিদ্যুৎ কেন্দ্রে চাহিদা অনুযায়ী জ্বালানি তেল সরবরাহ করা।
- SDG-২০৩০ এবং Vision-২০৪১ অর্জনের লক্ষ্যে চাহিদা অনুযায়ী নিরবিচ্ছিন্ন জ্বালানির সরবরাহ নিশ্চিত করা।

বাজার নেতৃত্বের বছর

যদিও আমরা রাশিয়া-ইউক্রেন যুদ্ধ এবং মধ্যপ্রাচ্যে উত্তেজনার কারণে সৃষ্ট প্রতিকূল ও জটিল সময়ের মুখোমুখি হয়েছি এবং কোভিড-১৯ পরবর্তী পরিস্থিতি অর্থনীতির উপর ব্যাপক প্রভাব ফেলেছে, তা সত্ত্বেও মেঘনা পেট্রোলিয়াম লিমিটেড বিগত বছর গুলোর ন্যায্য তেল খাতে এ বছর ও পূর্ববর্তী বছর গুলোর ন্যায্য অভিজ্ঞ লক্ষ্য "বাজার নেতৃত্ব" অর্জন করেছে। উল্লেখ্য ২০২৪-২০২৫ অর্থবছরে বিদ্যমান ০৩ (তিন) টি তেল বিপণন কোম্পানির মোট পেট্রোলিয়াম পণ্য ও লুব্রিকেন্টস এর বিক্রয়ের পরিমাণ ছিল ৬১.৭৭ লক্ষ মেট্রিক টন, যা ২০২৩-২০২৪ অর্থবছরে ছিল ৬১.১২ লক্ষ মেট্রিক টন এতে মেঘনা পেট্রোলিয়াম লিমিটেডের বাজার অংশীদারিত্ব ৩৮.৫৯%। লুব্রিকেন্টস বিপণন খাতে ৭.৬৬৯ মেট্রিক টন লুব্রিকেন্টস বিক্রয় করে এবং ০৩ (তিন) টি তেল বিপণন কোম্পানির মধ্যে এ কোম্পানির বাজার অংশীদারিত্ব ৬২.৬৮%। পূর্ববর্তী বছরগুলোর ন্যায্য আলোচ্য বছরেও মুনাফা অর্জন ও বাজার অংশীদারিত্বের ক্ষেত্রে কোম্পানি শীর্ষ অবস্থান ধরে রাখতে সক্ষম হয়েছে।

বিবরণ	২০২৪-২০২৫	২০২৩-২০২৪	২০২২-২০২৩	২০২১-২০২২	২০২০-২০২১
মোট পেট্রোলিয়াম পণ্য ও লুব্রিকেন্টস এর বিক্রয়ের পরিমাণ (লক্ষ মেট্রিক টন)	৬১.৭৭	৬১.১২	৬৭.৮০	৬৮.৫৬	৬২.২৬
মেঘনা পেট্রোলিয়াম লিমিটেড এর বিক্রয় (লক্ষ মেট্রিক টন)	২৩.৮৪	২৩.৬৯	২৬.২৩	২৬.১৩	২৪.১৪
মেঘনা পেট্রোলিয়াম লিমিটেড এর বাজার অংশীদারিত্ব (%)	৩৮.৫৯%	৩৮.৭৯%	৩৮.৬৮%	৩৮.১১%	৩৮.৯৩%

Sales Comparison with Three Oil Marketing Companies



গুরুত্বপূর্ণ বিষয়সমূহ

আর্থিক ফলাফল ও বন্টনসমূহ

কোম্পানির পরিচালনালয় আর্থিক ফলাফল ৩০ জুন ২০২৫ সমাপ্ত বছরের সাথে পূর্ববর্তী বছরের তুলনামূলক বিবরণী নিম্নে উপস্থাপন করা হলো:

লক্ষ টাকায়

বিবরণ	২০২৪-২০২৫	২০২৩-২০২৪	২০২২-২০২৩	২০২১-২০২২	২০২০-২০২১
বিক্রয়, পরিচালন ও অন্যান্য খাত হতে আয়	১০৫,৪২৯.৬৬	৮৯,০২০.৫৪	৭৫,১৩৩.০৭	৫৬,০১৫.০৯	৫১,৭৩৮.৬৩
বাদ: মোট উপরি ব্যয় (Overhead expenses)	(১২,৮৩৫.৪৯)	(১২,৪৯৫.৫৬)	(১১,৭২৬.১৪)	(১১,৬৫৩.১১)	(১০,৫৯৭.৮৭)
বাদ: সুদ/অর্থায়ন বাবদ খরচ	(৪,৪৮৩.১৯)	(৩,৩৩৪.৫৬)	(২,৫৬৪.২১)	(২,৭০১.৭৮)	(২,৭৮৩.৪০)
পরিচালনালয় মুনাফা	৮৮,১১০.৯৮	৭৩,১৯০.৪২	৬০,৮৪২.৭৩	৪১,৬৬০.১৯	৩৮,৩৫৭.৩৬
বাদ: শ্রমিক অংশীদারিত্ব তহবিল	(৪,৪০৫.৫৫)	(৩,৬৫৯.৫২)	(৩,০৪২.১৪)	(২,০৮৩.০১)	(১,৯১৭.৮৬)
বাদ: কর বাবদ বরাদ্দ:					
▪ চলতি	(১৭,৩৪০.৩৮)	(১৫,৩৩২.২১)	(১৩,৫০৮.৫১)	(৭,৯২৭.৮৬)	(৮,১৭০.৯০)
▪ বিলম্বিত	৬৭.১৪	৩১.০৪	(৭৮.১০)	৪.১৯	(৫৪.৫১)
কর উত্তর মুনাফা	৬৬,৪৩২.১৯	৫৪,২২৯.৭৩	৪৪,২১৩.৯৭	৩১,৬৫৩.৫২	২৮,২১৪.০৯

লক্ষ টাকায়

বিবরণ	২০২৪-২০২৫	২০২৩-২০২৪	২০২২-২০২৩	২০২১-২০২২	২০২০-২০২১
যোগ: পূর্ববর্তী বছরের লাভের অবশিষ্টাংশ আনয়ন	৮০০.৪৬	৯১২.৮৯	৫৯২.০৮	২০৩.২৫	২৯২.৫২
বাদ: মুনাফা বন্টন:					
▪ সংরক্ষিত তহবিলে স্থানান্তর	(৪৪,০০০.০০)	(৩৫,০০০.০০)	(২৬,০০০.০০)	(১৪,৫০০.০০)	(১১,০০০.০০)
▪ প্রস্তাবিত লভ্যাংশ (নগদ)	(২১,৬৪৩.২২)	(১৮,৩৯৬.৭৪)	(১৭,৩১৪.৫৮)	(১৬,২৩২.৪২)	(১৬,২৩২.৪২)
▪ অবচয় তহবিলে স্থানান্তর	(১,৪৭৮.৮৩)	(৯৪৫.৪৩)	(৫৭৮.৫৮)	(৫৩২.২৭)	(১০৭০.৯৪)

বিবরণ	২০২৪-২০২৫	২০২৩-২০২৪	২০২২-২০২৩	২০২১-২০২২	২০২০-২০২১
অবটনকৃত মুনাফা পরবর্তী বছরে স্থানান্তর	১১০.৬০	৮০০.৪৫	৯১২.৮৯	৫৯২.০৮	২০৩.২৫

শেয়ারহোল্ডারদের শ্রেণিবিভাগ

লক্ষ টাকায়

বিবরণ	২০২৪-২০২৫	২০২৩-২০২৪	২০২২-২০২৩	২০২১-২০২২	২০২০-২০২১
শেয়ারহোল্ডারগণের তহবিল (লক্ষ টাকায়):	৩০১,৩৯২.১১	২৫৩,৩৫৬.৬৬	২১৬,৪৪১.৫১	১৮৮,৪৫৯.৯৫	১৭৩,০৩৮.৮৫
শেয়ার প্রতি আয় (টাকা)	৬১.৩৯	৫০.১১	৪০.৮৬	২৯.২৫	২৬.০৭
শেয়ার প্রতি প্রস্তাবিত লভ্যাংশ- নগদ (টাকা)	২০.০০*	১৭.০০	১৬.০০	১৫.০০	১৫.০০
শেয়ার প্রতি নীট সম্পদ (টাকা)	২৭৮.৫১	২৩৪.১২	২০০.০১	১৭৪.১৫	১৫৯.৯০

*প্রস্তাবিত



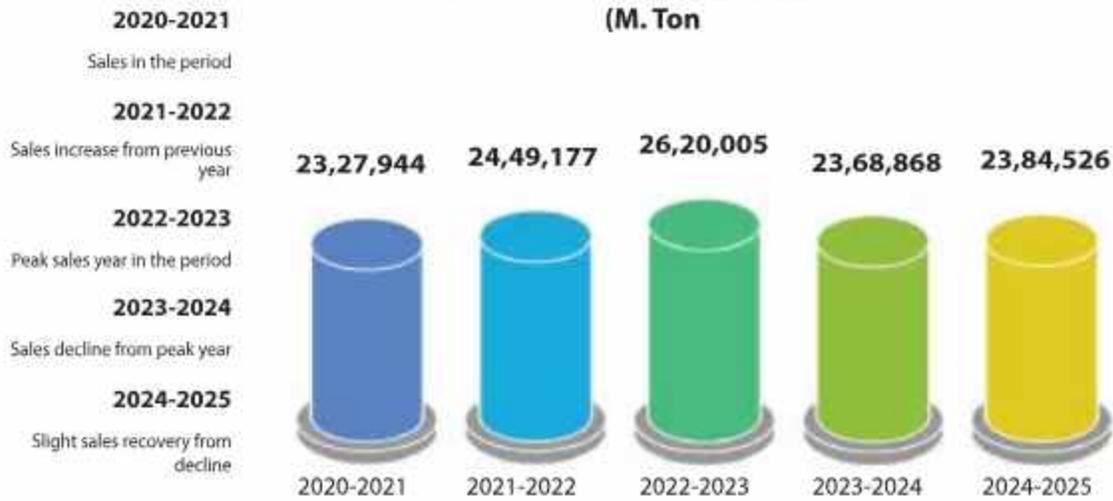
বার্ষিক প্রতিবেদন

২০২৪-২০২৫

বিক্রয় এবং আয়

২০২৪-২০২৫ অর্থবছরে কোম্পানি ২,৯৩৪,৭৭৩.৯১ লক্ষ টাকা মূল্যের ২৩.৮৪ লক্ষ মেট্রিক টন পেট্রোলিয়ামজাত পণ্য ও লুব্রিকেন্টস্ বিক্রয় করেছে, ২০২৩-২০২৪ অর্থবছরে কোম্পানি ২,৯৬৮,৯৩৪.০০ লক্ষ টাকা মূল্যের ২৩.৬৯ লক্ষ মেট্রিক টন পেট্রোলিয়ামজাত পণ্য ও লুব্রিকেন্টস্ বিক্রয় করেছিল। বিগত বছরের তুলনায় বিক্রয়ের পরিমাণ ০.১৫ লক্ষ মেট্রিক টন বা ০.৬৩% বেশি এবং বিক্রয়লবদ্ধ অর্থের পরিমাণ ১.১৫% কম।

Five Years Sales Performance (M. Ton)



২০২৪-২০২৫ অর্থবছরে জ্বালানি তেলের বিক্রয় নিম্নরূপ:

Product Sales Performance Timeline



Annual Sales Growth (2020-2025)



পণ্য ভিত্তিক পর্যালোচনা

কোম্পানি তার পণ্যসমূহের উপর ভিত্তি করে দুটি ব্যবসায়িক ইউনিটে বিভক্ত:

- ক) পরিশোধিত পণ্য (পেট্রোলিয়ামজাত পণ্য)
- খ) লুব্রিকেন্টস (বিপি, কাস্ট্রোল এবং অন্যান্য বিখ্যাত ব্র্যান্ডের পণ্য)

এ দুই ধরনের বিভাগের বাইরে কোনো পরিচালনা ভিত্তিক বিভাগ নেই। নিরীক্ষিত আর্থিক বিবরণীর নোট-৩৪.০১ অনুযায়ী পরিশোধিত পণ্য খাতে ৮২,১৭৪.৩১ লক্ষ টাকা নীট মুনাফা এবং লুব্রিকেন্টস পণ্য খাতে ৫,৯৩৬.৬৬ লক্ষ টাকা নীট মুনাফা হয়েছে।

পরিচালন ব্যয়

আলোচ্য বছরে মোট পরিচালন ব্যয় ১৭,৩১৮.৬৯ লক্ষ টাকা, যা পূর্ববর্তী বছরে ছিল ১৫,৮৩০.১২ লক্ষ টাকা। পূর্ববর্তী বছরের তুলনায় আলোচ্য বছরে প্রশাসনিক, বিক্রয় ও বিতরণ খরচ গ্র্যাটুইটি প্রভিশন সহ ১,৪৮৮.৫৭ লক্ষ টাকা বৃদ্ধি পেয়েছে যার মধ্যে অর্থায়ন ব্যয় এবং বিপিসি'র অর্থায়ন ব্যয় (Interest Expenses Through BPC) ৫৮৮.০৫ লক্ষ টাকা বেশি হয়েছে। বিগত বছরে ওয়ার্কিং/অপারেশনাল গেইন ছিল ১,৬৯৭.৭৫ লক্ষ টাকা এবং চলতি বছরে ৪১০.৫২ লক্ষ টাকা বৃদ্ধি পেয়ে অপারেশনাল গেইন দাঁড়ায় ২১০৮.২৭ লক্ষ টাকা।

অন্যান্য অপরিচালন খাতে আয়

আলোচ্য অর্থবছর ২০২৪-২০২৫ এ কোম্পানি ৬৮,৬৪৫.৬০ লক্ষ টাকা ব্যাংক পরিচালনা খাত, গৃহ নির্মাণ ও জমি ক্রয় স্বগদান, জেটি ফ্রুপুট চার্জ এবং অন্যান্য খাতে আয় করেছে, যা বিগত বছরে ছিল ৫৭,৩১৫.৪১ লক্ষ টাকা, নিরীক্ষিত আর্থিক বিবরণীর নোট-৩২ এ বিস্তারিত তথ্য অন্তর্ভুক্ত করা হয়েছে।

মোট সম্পত্তি / মূলধন প্রয়োগের উপর অর্জন

আলোচ্য বছরে কোম্পানির মূলধন প্রয়োগের উপর আয়ের হার ২৯.০১% ছিল।

দেনাদার ও পাওনাদার

৩০ শে জুন, ২০২৫ তারিখে বিভিন্ন দেনাদারের নিকট কোম্পানির পাওনা ছিল ২২,৩৭৩৮.৪১ লক্ষ টাকা, যা পূর্ববর্তী বছরে ছিল ১৭৪,৭৬৬.০৭ লক্ষ টাকা। উক্ত দেনাদারের মধ্যে বিপিসি এর নিকট পাওনা ১৯৪,০০৯.২৩ লক্ষ টাকা এবং বিপিসির নিয়ন্ত্রণাধীন তেল

বার্ষিক প্রতিবেদন

২০২৪-২০২৫

কোম্পানির নিকট ২,০২৫.৫৩ লক্ষ টাকা এবং বিভিন্ন সরকারি ও আধা-সরকারি প্রতিষ্ঠানের নিকট ২৭,৭০৩.৬৫ লক্ষ টাকা কোম্পানির পাওনা রয়েছে।

৩০ জুন, ২০২৫ তারিখে বিভিন্ন পাওনাদারদের নিকট কোম্পানির দেনা ৭৭২,১১৫.৩৩ লক্ষ টাকা; এর মধ্যে পণ্য ও অন্যান্য খাতে বিপিসির পাওনা ৬৭৩,৯১১.৬৬ লক্ষ টাকা, যা পরবর্তিতে পরিশোধ করা হয়েছে এবং ধারাবাহিকভাবে পরিশোধ প্রক্রিয়া চলমান রয়েছে। ৩০ শে জুন, ২০২৪ তারিখে বিভিন্ন পাওনাদারদের নিকট কোম্পানির মোট দেনা ছিল ৭১০,৩১৬.৯৭ লক্ষ টাকা। উল্লেখ্য ৩০ জুন, ২০২৫ তারিখে মজুদের পরিমাণ ছিল ১৬৫,৫৯২.৭৮ লক্ষ টাকা, ব্যাংকে জমার পরিমাণ ছিল ৬৬১,০১৮.২৬ লক্ষ টাকা যা কোম্পানির দেনা পরিশোধের জন্য পর্যাপ্ত।

মূলধন কাঠামো :

বিবরণ		টাকা
ক) অনুমোদিত মূলধন :		
৪০,০০,০০,০০০	টি সাধারণ শেয়ার প্রতিটি ১০/= টাকা মূল্যে	৪০০,০০,০০,০০০
খ) ইস্যুকৃত, বিলিকৃত ও পরিশোধিত মূলধন :		
১)	৩ টি সাধারণ শেয়ার প্রতিটি ১০/= টাকা মূল্যে সম্পূর্ণ পরিশোধিত	৩০
২)	৫০,০০,০০০ টি সাধারণ শেয়ার প্রতিটি ১০/= টাকা মূল্যে নগদ অর্থ ব্যতীত অন্যমূল্যে সম্পূর্ণ পরিশোধিত	৫,০০,০০,০০০
৩)	৫৪,৫০,০০২ টি সাধারণ শেয়ার প্রতিটি ১০/= টাকা মূল্যে বোনাস শেয়ার হিসাবে ইস্যুকৃত	৫,৪৫,০০,০২০
৪)	২,৯৫,৪৯,৯৯৫ টি সাধারণ শেয়ার প্রতিটি ১০/= টাকা মূল্যে বোনাস শেয়ার হিসাবে ইস্যুকৃত	২৯,৫৪,৯৯,৯৫০
৫)	৪০,০০,০০০ টি সাধারণ শেয়ার প্রতিটি ১০/= টাকা মূল্যে বোনাস শেয়ার	৪,০০,০০,০০০
৬)	২২,০০,০০০ টি সাধারণ শেয়ার প্রতিটি ১০/= টাকা মূল্যে বোনাস শেয়ার	২,২০,০০,০০০
৬)	২৩,১০,০০০ টি সাধারণ শেয়ার প্রতিটি ১০/= টাকা মূল্যে বোনাস শেয়ার	২,৩১,০০,০০০
৭)	১,৪৫,৫৩,০০০ টি সাধারণ শেয়ার প্রতিটি ১০/= টাকা মূল্যে বোনাস শেয়ার	১৪,৫৫,৩০,০০০
৮)	১,৮৯,১৮,৯০০ টি সাধারণ শেয়ার প্রতিটি ১০/= টাকা মূল্যে বোনাস শেয়ার	১৮,৯১,৮৯,৯০০
৯)	১,৬৩,৯৬,৩৮০ সাধারণ শেয়ার প্রতিটি ১০/= টাকা মূল্যে বোনাস শেয়ার	১৬,৩৯,৬৩,৮০০
১০)	৯৮,৩৭,৮২৮ টি সাধারণ শেয়ার প্রতিটি ১০/= টাকা মূল্যে বোনাস শেয়ার	৯,৮৩,৭৮,২৮০
মোট:	১০,৮২,১৬,১০৮ টি শেয়ার	১০৮,২১,৬১,০৮০

শেয়ারহোল্ডারদের শ্রেণিবিভাগ

শেয়ারহোল্ডারদের নাম	৩০ জুন ২০২৫		৩০ জুন ২০২৪	
	শেয়ার সংখ্যা	%	শেয়ার সংখ্যা	%
বাংলাদেশ পেট্রোলিয়াম কর্পোরেশন (বিপিসি)	৬৩,৪৮৬,৭৮২	৫৮.৬৭	৬৩,৪৮৬,৭৮২	৫৮.৬৭
প্রাতিষ্ঠানিক (আর্থিক ও অন্যান্য)	৩৬,১৬৪,৭৪৮	৩৩.৪২	৩৬,৪৪১,৪৬৩	৩৩.৬৭
বিদেশী	১০২,২৯৭	০.০৯	৩৯,৫১৩	০.০৪
ব্যক্তিক	৮,৪৬২,২৮১	৭.৮২	৮,২৪৮,৩৫০	৭.৬১
মোট	১০৮,২১৬,১০৮	১০০.০০	১০৮,২১৬,১০৮	১০০.০০

বিস্তারিত আর্থিক বিবরণীর নোট-১৫ এ অন্তর্ভুক্ত করা হয়েছে।

ইকুইটি-দায়

বাংলাদেশ সরকারের পরিকল্পনা কমিশনের পত্র নম্বর ২০.৪৯৪.০১৪.০১.১২.০৬৯.২০১১/২৭৯, তারিখ ২৩.১০.২০১১ এর মাধ্যমে প্রতিটি তেল বিপণন কোম্পানিকে ০৩টি করে স্টোরেজ ট্যাঙ্ক নির্মাণ এবং প্রত্যেককে একটি করে অন্য কোম্পানির সাথে বিনিময় করার নির্দেশনা দেয়। এর ধারাবাহিকতায় স্টোরেজ ট্যাঙ্ক নির্মাণ ও বিনিময় শেষে এমপিএল এ নিম্নোক্ত ধারণ ক্ষমতা, নির্মাণ খরচ, মূলধনের বছর হিসেব বিবেচনায় চারটি ট্যাঙ্ক অন্তর্ভুক্ত হয়:

বিবরণ	ট্যাক্সের সংখ্যা	মোট খরচ (টাকা)	মূলধনের বছর
মেইন ইনস্টলেশন, প্রতিটি ১০,০০০ মে: টন	০২ টি	১৪,৫৬,৯৫,৬১৯	২০১৫
গোদনাইল ডিপো, ৮,০০০ মে: টন	০১ টি	৬,৫৮,৩৮,৭৭৯	২০১৫
বাঘাবাড়ি ডিপো, ১০,০০০ মে: টন	০১ টি	১২,৬০,৭৪,৬৮৬	২০১৪

নির্দেশনার আলোকে মোট নির্মাণ ব্যয়ের মধ্যে এমপিএল ১৫% এবং সরকার ৮৫% অর্থায়ন করে। ৮৫% খরচের মধ্যে ৬০% দীর্ঘমেয়াদী ঋণ (৫% সুদ হারে এবং ০৫ বছরের গ্রেস পিরিয়ড সহ ২০ বছরের মধ্যে পরিশোধযোগ্য) এবং বাকি ৪০% খরচ কোম্পানির ইকুইটি হিসাবে রূপান্তরিত হবে। সরকার-কে ঋণ ও সুদের কিস্তি পরিশোধের জন্য যথাযথ অর্থের সংস্থান করা হয়েছে এবং যা পরিশোধের বিষয়টি বিপিসি'র সিদ্ধান্তের অপেক্ষাধীন। স্টোরেজ ট্যাক্সের খরচের ৪০% এর ক্ষেত্রে শেয়ার সার্টিফিকেট ইস্যুর জন্য অর্থ মন্ত্রণালয়ের নির্দেশনা আছে, যা প্রক্রিয়াধীন।

এছাড়াও, আলোচ্য বছরে কোম্পানির ১,০৯৯.৫৪ লক্ষ টাকা কর্মকর্তা কর্মচারীদের অবসরজনিত আনুতোয়িক (গ্র্যাচুইটি) বাবদ বিলম্বিত দায় ব্যতীত কোম্পানির অন্য কোন দায় নেই। উক্ত অর্থ কোম্পানির ৪৭তম বার্ষিক সাধারণ সভায় হিসাব বিবরণী অনুমোদিত হওয়ার পর গ্র্যাচুইটি ফান্ড ট্রাস্টি বোর্ডের নিকট হস্তান্তর করা হবে।

শেয়ারহোল্ডারদের ইকুইটি/তহবিল

৩০ জুন, ২০২৫ তারিখে শেয়ারহোল্ডারদের ইকুইটি/তহবিল ৩০১,৩৯২.১১ লক্ষ টাকা, যা পূর্ববর্তী বছরে ছিল ২৫৩,৩৫৬.৬৬ লক্ষ টাকা। আলোচ্য বছরে শেয়ারহোল্ডারদের তহবিল ৪৮,০৩৫.৪৫ লক্ষ টাকা বৃদ্ধি পেয়েছে। কোন আর্থিক প্রতিষ্ঠান হতে কোন প্রকারের আর্থিক সহায়তা/ঋণ নেয়া হয়নি বিধায় কোম্পানির মূলধন কাঠামো ঝুঁকিমুক্ত রয়েছে।

সংরক্ষিত তহবিল

আলোচ্য অর্থবছরে বন্টনযোগ্য মুনাফা হতে ৪৪,০০০ লক্ষ টাকা সংরক্ষিত তহবিলে স্থানান্তরের প্রস্তাব করা হয়েছে, ৩০ জুন, ২০২৫ তারিখে সংরক্ষিত তহবিল ২১৯,০৫০ লক্ষ টাকা ও প্রস্তাবিত সংরক্ষিত তহবিল সহ এখাতে মোট তহবিল ২৬৩,০৫০ লক্ষ টাকায় উন্নীত হবে। কোম্পানির প্রধান স্থাপনাগার, চট্টগ্রামসহ দেশব্যাপী অন্যান্য ডিপোগুলোতে ডিজেল এবং অন্যান্য পণ্য মজুদ ক্ষমতা বৃদ্ধির জন্য স্টোরেজ ট্যাংক নির্মাণ, পাইপ লাইন নির্মাণ ও আনুষঙ্গিক অন্যান্য কার্যাদি সম্পন্নকরণ; চট্টগ্রামের আশ্রাবাদস্থ বাণিজ্যিক এলাকায় অবস্থিত ৭২ নং প্লটে ১৯ তলা বিশিষ্ট প্রধান কার্যালয় ভবন নির্মাণ কাজ অব্যাহত রাখা; মহেশ্বরপাশা এবং মিরেরডাঙ্গা, খুলনায় কোম্পানির মালিকানাধীন ১৩.৩০ একর জমির সর্বোত্তম ব্যবহারের জন্য আয়বর্ধক প্রকল্প গ্রহণ করা; প্রধান স্থাপনা ও দেশ ব্যাপী ডিপোর অপারেশনাল কার্যক্রম স্বয়ংক্রিয় ভাবে সম্পাদন করা, কোম্পানির ঢাকাস্থ মতিঝিলের প্রাণকেন্দ্রে বহুতল ভবন নির্মাণের পদক্ষেপ, কোম্পানিতে ইআরপি সফটওয়্যার বাস্তবায়ন, প্রধান স্থাপনা-চট্টগ্রাম এবং দেশ ব্যাপী বিভিন্ন ডিপোতে নতুন স্টোরেজ ট্যাংক নির্মাণ ও অন্যান্য সম্পর্কিত নির্মাণ কাজ সুচারুরূপে সম্পাদনের জন্য সংরক্ষিত তহবিলে টাকা স্থানান্তর করা হয়েছে।

ঝুঁকি ও উদ্বেগ

কোম্পানির ঝুঁকি ব্যবস্থাপনার নীতিমালা অনুযায়ী ঝুঁকিগুলো সনাক্ত এবং বিশ্লেষণ করতে, ঝুঁকি হতে উৎপন্ন সীমাবদ্ধতা নির্ধারণ এবং নিয়ন্ত্রণ করতে এবং ঝুঁকিগুলো নিরীক্ষণ এবং সীমাবদ্ধতা নিরসনের জন্য প্রতিষ্ঠিত। পরিচালনা পর্ষদ নিয়মিতভাবে ঝুঁকি ব্যবস্থাপনা পর্যবেক্ষণ করে পরিবর্তিত বাজার ব্যবস্থা, কোম্পানির ক্রয়কলাপ, লাভজনকতা এবং টেকসই প্রবৃদ্ধির হুমকি মোকাবেলায় কার্যকর ব্যবস্থা গ্রহণ করে থাকে। আমাদের ঝুঁকি ব্যবস্থাপনা শক্তিশালী পরিচালন কাঠামো ও তথ্য ব্যবস্থার উপর নির্ভরশীল এবং চ্যালেঞ্জসমূহ মোকাবেলায় কোম্পানি নিয়মিতভাবে বাজার, অর্থনৈতিক পরিস্থিতি এবং নীতিগুলির বিশ্লেষণ করে থাকে। আমাদের কোম্পানির নিরূপিত লক্ষণীয় ও গুরুত্বপূর্ণ ঝুঁকির সংক্ষিপ্ত সার নিরীক্ষিত আর্থিক বিবরণীর নোট-৫০ এ অন্তর্ভুক্ত করা হয়েছে।

পরিচালনা পর্ষদ

১. পর্ষদের গঠন :

৩০ জুন ২০২৫ অর্থবছরে পর্ষদের সদস্য সংখ্যা ছিল ১০ জন। পর্ষদে একজন চেয়ারম্যান, দুইজন স্বাধীন পরিচালক, একজন শেয়ারহোল্ডার পরিচালক, পাঁচ জন পরিচালক এবং ব্যবস্থাপনা পরিচালক।

২. পর্ষদের সভা ও উপস্থিতি:

১ জুলাই ২০২৪ হতে ৩০ জুন ২০২৫-এর মধ্যে পরিচালনা পর্ষদের মোট ৩০ টি সভা অনুষ্ঠিত হয়। সভায় পরিচালকবৃন্দের উপস্থিতির বিবরণ নোট-৩৯ এ অন্তর্ভুক্ত করা হয়েছে।

৩. পরিচালকদের সম্মানী :

কোম্পানি বোর্ডের সিদ্ধান্ত এবং বার্ষিক সাধারণ সভার অনুমোদনক্রমে পরিচালকগণকে সম্মানী প্রদান করা হয় এবং পরিচালকদের সম্মানীর তথ্য আর্থিক প্রতিবেদনের নোট-২৯.০০ ও সংযুক্তি-২-এ উল্লেখ আছে।

বার্ষিক প্রতিবেদন

২০২৪-২০২৫

পরিচালকবৃন্দের অবসর গ্রহণ ও পুনঃনির্বাচন

কোম্পানির আর্টিকেলস অব এসোসিয়েশনের বিধি ১৪০, ১৪১ এবং ১৪২ ও বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন নোটিফিকেশন নং বিএসইসি/সিএমআরআরসিডি/২০০৬-১৫৮/২০৭/এডমিন/৮০ তারিখ ০৩ জুন ২০১৮ এর মাধ্যমে জারীকৃত কর্পোরেট গভর্নেন্স কোড এর ১(২)(ই) অনুচ্ছেদ মোতাবেক বার্ষিক সাধারণ সভায় স্বাধীন পরিচালক এবং ব্যবস্থাপনা পরিচালক ব্যতীত জ্যেষ্ঠতার ভিত্তিতে পরিচালকবৃন্দের এক তৃতীয়াংশ অবসর গ্রহণ করবেন। এ বার্ষিক সাধারণ সভায় মিসেস ফারজানা মমতাজ, জনাব মোঃ জিয়াউল হক এবং শেয়ারহোল্ডার পরিচালক জনাব জেয়াদ রহমান পরিচালনা পর্ষদ হতে অবসর গ্রহণ করবেন। আর্টিকেলস অব এসোসিয়েশনের বিধি ১২৯ এবং ১৪৩ মোতাবেক এ বার্ষিক সাধারণ সভায় মিসেস ফারজানা মমতাজ এবং জনাব মোঃ জিয়াউল হক পুনঃনির্বাচিত হওয়ার যোগ্যতা রাখেন।

অডিট কমিটি

৩০ জুন, ২০২৫ এর বার্ষিক হিসাব বিবরণী: ৩০ সেপ্টেম্বর, ২০২৪ এর ত্রৈমাসিক হিসাব বিবরণী: ৩১ ডিসেম্বর, ২০২৪ এর অর্ধ বার্ষিক হিসাব বিবরণী এবং ৩১ মার্চ, ২০২৫ এর নয় মাসের হিসাব বিবরণী বিচার বিশ্লেষণের জন্য মোট ০৪ (চার) টি অডিট কমিটির সভা অনুষ্ঠিত হয় এবং এতদসংক্রান্ত অডিট রিপোর্ট অডিট কমিটি কর্তৃক কোম্পানির পরিচালক পর্ষদ সভায় উপস্থাপন করা হয়। অডিট কমিটি গঠনের উদ্দেশ্য হলো কোম্পানির অভ্যন্তরীণ নিয়ন্ত্রণ ব্যবস্থা নিশ্চিতকরণ ও উন্নয়ন এবং পরিচালনা পর্ষদকে কোম্পানির সার্বিক আর্থিক বিষয়ে হালনাগাদ তথ্যাদি অবহিতকরণ। কমিটিকে কোম্পানির আর্থিক ও অন্যান্য সর্ববিষয়ে পরীক্ষণের জন্য বোর্ড কর্তৃক পূর্ণ কর্তৃত্ব দেয়া হয়েছে।

নমিনেশন এন্ড রিমুনারেশন কমিটি (এনআরসি)

বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন নোটিফিকেশন নং বিএসইসি/সিএমআরআরসিডি/২০০৬-১৫৮/২০৭/এডমিন/৮০ তারিখ ০৩ জুন ২০১৮ এর মাধ্যমে জারীকৃত 'কর্পোরেট গভর্নেন্স কোড' এর ৬(২) ধারা মোতাবেক কোম্পানির পরিচালক পর্ষদ কর্তৃক ০৩(তিন) সদস্য বিশিষ্ট একটি নমিনেশন এন্ড রিমুনারেশন কমিটি (এনআরসি) কমিটি গঠন করা হয়। এনআরসি কমিটি বর্ণিত 'কর্পোরেট গভর্নেন্স কোড' অনুযায়ী পরিচালিত হয়। ২০২৪-২০২৫ অর্থবছরে উক্ত কমিটির ০৩ (তিন) সভা অনুষ্ঠিত হয়।

সহযোগি কোম্পানির সাথে লেনদেন

সহযোগি কোম্পানির সাথে লেনদেন এর বিস্তারিত তথ্যাদি নিরীক্ষিত আর্থিক বিবরণীর নোট-৪৪ এ অন্তর্ভুক্ত করা হয়েছে, এক্ষেত্রে আইএফআরএস এবং আইএএস অনুসরণ করা হয়েছে।

ত্রৈমাসিক ও বার্ষিক প্রতিবেদনের উল্লেখযোগ্য পার্থক্য

বার্ষিক প্রতিবেদনের পার্থক্য ২০২৪-২০২৫ অর্থবছরের বার্ষিক কার্যক্রমের মধ্যে তেমন কোন উল্লেখযোগ্য পার্থক্য ছিল না। কোম্পানি পরিচালনা ও আর্থিক কার্যক্রমের দিক থেকে বিচক্ষণ ও দূরদর্শী কর্মকাণ্ড পরিচালিত হয়েছে। কিন্তু ২০২৪-২০২৫ অর্থবছরের আর্থিক বিবৃতির সাথে পূর্ববর্তী বার্ষিক আর্থিক বিবৃতির EPS এবং NOCFPS এর উল্লেখযোগ্য পার্থক্যগুলি নিম্নরূপ ভাবে বর্ণনা করা হলো:

শেয়ার প্রতি আয়ের (EPS) উল্লেখযোগ্য পার্থক্য:

কোম্পানির লিটার প্রতি মার্জিন বৃদ্ধির কারণে গ্রস মার্জিন খাতে ৫২০,০৯৩,৯২৫ টাকা ও অপরিচালন খাতে আয় ১,১৩৩,০১৭,৯৮৩ টাকা উল্লেখযোগ্য হারে বৃদ্ধির কারণে শেয়ার প্রতি আয় ১১.২৮ টাকা বা ২২.৫১% বৃদ্ধি পেয়েছে।

শেয়ার প্রতি নেট অপারেটিং ক্যাশ ফ্লো এর উল্লেখযোগ্য পার্থক্য (NOCFPS):

প্রাতিষ্ঠানিক পরিচালন খরচ ও সরবরাহকারীদের এবং অন্যান্যদের নগদ অর্থ প্রদানের পরিমাণ ৩১,০৭২,৩৯৪,৯৮৬ টাকা হ্রাস এবং নন-অপারেটিং আয় ১,১৩৩,০১৭,৯৮৩ টাকা বৃদ্ধি সহ এখাতে মোট বৃদ্ধি ৩২,২০৫,৪১২,৯৬৯ টাকা, এছাড়াও গ্রাহকদের কাছ থেকে প্রাপ্ত নগদ অর্থ ১৪,৯২৮,৯৩১,৪৮৬ টাকা হ্রাস এবং কর ও আর্থিক ব্যয়ের জন্য নগদ অর্থ প্রদান ৪৩৩,৮৬৯,৫৩৬ টাকা বৃদ্ধি পেয়েছে যার ফলে পরিচালন নগদ প্রবাহ পূর্ববর্তী বছরের তুলনায় ১৬,৮৪২,৬১১,৯৪৭ টাকা উল্লেখযোগ্যভাবে বৃদ্ধি পেয়েছে যা আলাচ্য বছরে NOCFPS ৩৩৭.১৩% বৃদ্ধি পেয়েছে।

ত্রৈমাসিক প্রতিবেদনের সাথে বার্ষিক প্রতিবেদনের উল্লেখযোগ্য পার্থক্য

শেয়ার প্রতি আয়ের (EPS) উল্লেখযোগ্য পার্থক্য:

২০২৪-২০২৫ অর্থবছরের ৩য় ত্রৈমাসিকে লিটার প্রতি মার্জিন বৃদ্ধি ও অন্যান্য অপরিচালন খাতে আয় বৃদ্ধির কারণে কর-পরবর্তী নীট মুনাফা উল্লেখযোগ্য হারে বৃদ্ধি পেয়েছে, ফলে শেয়ার প্রতি আয় ১০.৮৪ টাকা বা ৩৯.৮২% বৃদ্ধি পেয়েছে।

শেয়ার প্রতি নেট অপারেটিং ক্যাশ ফ্লো এর উল্লেখযোগ্য পার্থক্য (NOCFPS):

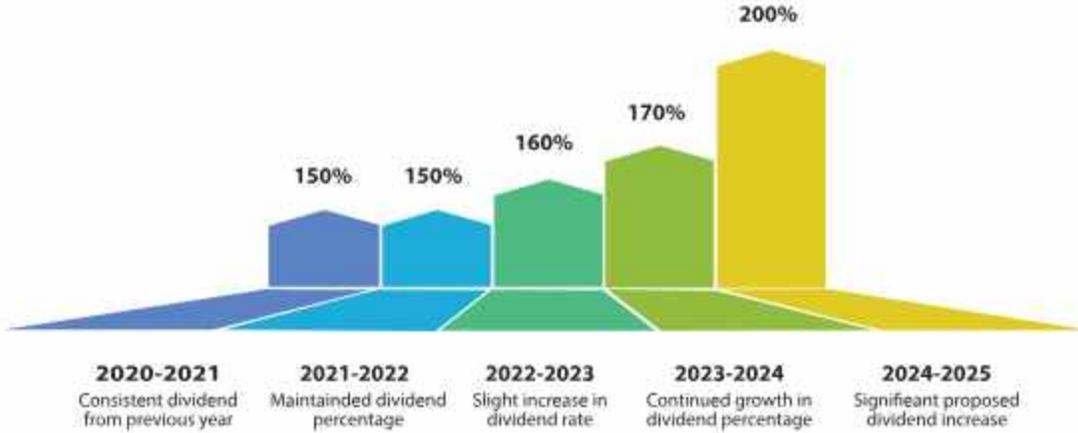
২০২৪-২০২৫ অর্থবছরের বার্ষিক প্রতিবেদনের NOCFPS একই বছরের ৩য় ত্রৈমাসিকের তুলনায় ১১৪০.৪৯% বৃদ্ধি পেয়েছে। প্রাতিষ্ঠানিক পরিচালন খরচ ও সরবরাহকারীদের তুলনামূলকভাবে কম প্রদান ২১,১৭৫,০০৩,২৩৮ টাকা এবং

অপরিচালন খাতে আয় বৃদ্ধি ১,১৪৬,২৮৩,৫৪৪ টাকা বৃদ্ধি পাওয়ায় অতিরিক্ত Cash inflow হয়েছে অর্থাৎ আলোচ্য ৩য় ত্রৈমাসিকে NOCFPS ১৬৩.৬৬ টাকা বা ১১৪০.৪৯% বৃদ্ধি পেয়েছে।

প্রস্তাবিত লভ্যাংশ

অত্যন্ত আনন্দের সাথে জানানো যাচ্ছে যে, পর্যদ কর্তৃক ০৯ নভেম্বর, ২০২৫ তারিখে অনুষ্ঠিত কোম্পানির পরিচালকমন্ডলীর সভায় ২০২৪-২০২৫ অর্থ বৎসরের জন্য প্রতিটি ১০ (দশ) টাকা মূল্যমানের শেয়ারের বিপরীতে ২০.০০ (বিশ টাকা) অর্থাৎ ২০০% নগদ লভ্যাংশ প্রদানের প্রস্তাব করা হয়েছে। রেকর্ড ডেট ১০ ডিসেম্বর ২০২৫ তারিখে পরিশোধিত মূলধন ১০,৮২১.৬১ লক্ষ টাকার উপর ২০০% হারে ২১,৬৪৩.২২ লক্ষ টাকা নগদ লভ্যাংশ প্রদানের প্রয়োজন হবে, যা ৪৭তম বার্ষিক সাধারণ সভায় সম্মানিত শেয়ারহোল্ডারগণের অনুমোদন সাপেক্ষে প্রদেয় হবে।

Cash Dividend Percentage Over Years



লভ্যাংশ বন্টন নীতি

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (বিএসইসি) নির্দেশনা নং- BSEC/ CMMRRCD/2021-386/03 তারিখ ১৪ জানুয়ারী ২০২১ অনুযায়ী মেঘনা পেট্রোলিয়াম লিমিটেড তালিকাভুক্ত কোম্পানি হিসেবে তার অফিসিয়াল ওয়েবসাইটে (www.mpl.gov.bd) কোম্পানির লভ্যাংশ বিতরণ নীতি প্রকাশ করেছে।

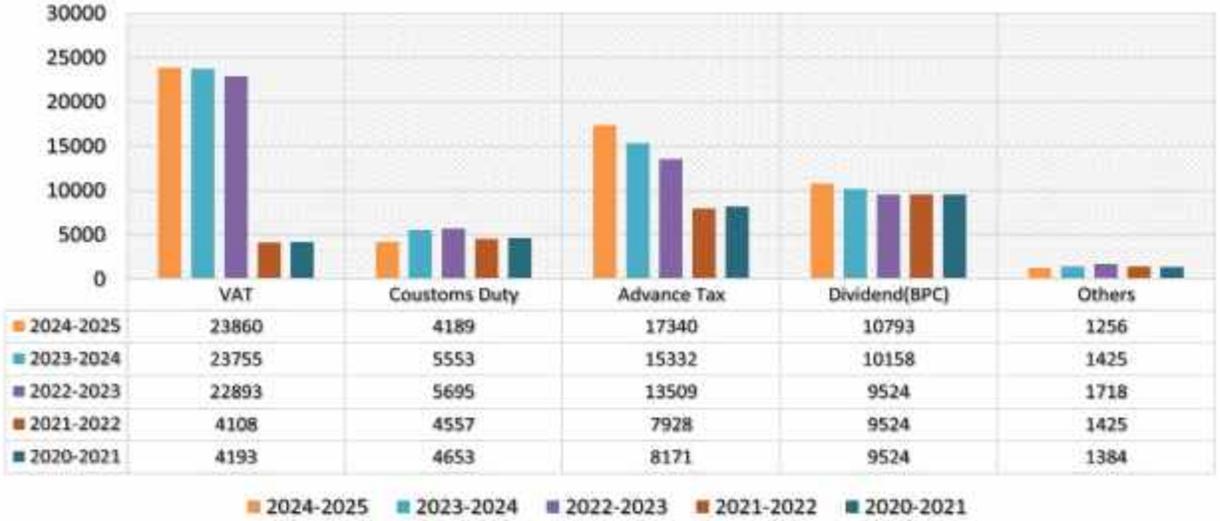
সরকারি কোষাগারে অর্থ জমাকরণ

আলোচ্য অর্থবছরে মুসক, গুণ্ড, আয়কর, লভ্যাংশ এবং অন্যান্য খাতে কোম্পানি, সরকারি কোষাগারে ৫৭,৪৩৮ লক্ষ টাকা জমা প্রদান করেছে। পূর্ববর্তী বছরে সরকারি কোষাগারে প্রদত্ত অর্থের পরিমাণ ছিল ৫৬,২২৩ লক্ষ টাকা।

লক্ষ টাকায়

বিবরণ	২০২৪-২০২৫	২০২৩-২০২৪	২০২২-২০২৩	২০২১-২০২২	২০২০-২০২১
ভ্যাট ও ট্রেড ভ্যাট	২৩,৮৬০	২৩,৭৫৫	২২,৮৯৩	৪,১০৮	৪,১৯৩
কাস্টম ডিউটি	৪,১৮৯	৫,৫৫৩	৫,৬৯৫	৪,৫৫৭	৪,৬৫৩
অগ্রিম আয়কর *	১৭,৩৪০	১৫,৩৩২	১৩,৫০৯	৭,৯২৮	৮,১৭১
লভ্যাংশ (বিপিসি)	১০,৭৯৩	১০,১৫৮	৯,৫২৪	৯,৫২৪	৯,৫২৪
অন্যান্য (নদী গুণ্ড, ভূমি উন্নয়ন কর, পৌর কর ইত্যাদি)	১,২৫৬	১,৪২৫	১,৭১৮	১,৪২৫	১,৩৮৪
মোট:	৫৭,৪৩৮	৫৬,২২৩	৫৩,৩৩৯	২৭,৫৪২	২৭,৯২৫

Contribution to National Exchequer



*২০২৪-২০২৫ অর্থবছরে কর্পোরেট কর হার ছিল ২০.০০%, যা ২০২৩-২০২৪ অর্থবছরে ও বিএসইসি'র তালিকাভুক্ত কোম্পানির জন্য সরকার কর্তৃক নির্ধারিত কর হার ২০.০০% ছিল।

অডিট রিপোর্ট সংক্রান্ত মতামত ও ব্যাখ্যা

বিগত ৩০শে জুন, ২০২৫ তারিখে সমাপ্ত অর্থবছরের অডিট রিপোর্টে যুগ্ম নিরীক্ষকগণ বিভিন্ন বিষয়ে তাদের মতামত প্রদান করেন। সম্মানিত শেয়ারহোল্ডারবৃন্দের সদয় অবগতির জন্য এ বিষয়ে পরিচালকমন্ডলীর বক্তব্য নিম্নে উপস্থাপন করা হলো :

নিরীক্ষকগণের মতামত ও ব্যাখ্যা

কোম্পানির ২০২৪-২০২৫ অর্থবছরের নিরীক্ষিত হিসাবের **Qualified Opinion** এর বিষয়ে নিরীক্ষকের মতামত ও ব্যাখ্যা:

- নোট ৭.০০: বিভিন্ন ব্যাংকে কোম্পানির বিনিয়োগকৃত অর্থের মধ্যে কিছু ব্যাংক হতে অনাদায়ী অর্থের বিপরীতে আসলের প্রতিশন করা হয়নি।
ব্যাখ্যা:
 বিনিয়োগকৃত অর্থ আদায়ের জোরালো প্রচেষ্টা সত্ত্বেও কিছু ব্যাংক হতে আসল ও মুনাফা আদায় করা সম্ভব হচ্ছে না। এছাড়াও এ বিষয়ে বাংলাদেশ ব্যাংকের মাধ্যমে প্রচেষ্টা চলমান রয়েছে। চলতি অর্থবছরে আসল প্রতিশন করা না হলেও অনাদায়ী অর্থের বিপরীতে ব্যাংক মুনাফা-কে আয় হিসেবে অন্তর্ভুক্ত করা হয়নি।
- নোট ১৬.০০: শেয়ার মানি ডিপোজিট এর ১১৬,০৬১,৮৬২ টাকা এফআরসি বিজ্ঞপ্তি- ১৪৬/ এফআরসি/ এসএস/২০২০/২৫১ তারিখ ১১ ফেব্রুয়ারি ২০২০ অনুযায়ী আমানতের তারিখ থেকে ছয় মাসের মধ্যে শেয়ার মানি ডিপোজিটকে শেয়ারে রূপান্তর করতে হবে, যা ইকুইটিতে রূপান্তরিত হয়নি।
ব্যাখ্যা :
 শেয়ার মানি ডিপোজিটের ক্ষেত্রে শেয়ার সার্টিফিকেট ইস্যু করার জন্য বিপিসি/ প্রশাসনিক মন্ত্রনায়ের নির্দেশনা ও সিদ্ধান্তের অপেক্ষায় রয়েছে।
- নোট ২৩.০৩: ভ্যাট রিটার্ন মোতাবেক ভ্যাট কর্তৃপক্ষের পাওনার চেয়ে কোম্পানির হিসাবের প্রদেয় ভ্যাট বেশি উল্লেখ করা হয়।
ব্যাখ্যা :
 জুন ২০২৫ সালে কোম্পানির প্রদেয় ভ্যাট ১৪.৮৩ কোটি টাকা, যা জুলাই ২০২৫ এ পরিশোধিত এবং ২০১৯-২০২০ অর্থবছরের দাবীকৃত ৩৫.৬৩ কোটি টাকা কোম্পানির হিসাবের প্রদেয় ভ্যাট প্রদর্শন করা হয়েছে।
- নোট ২৮.০০: ভ্যাট রিটার্নে প্রদর্শিত মোট বিক্রয়ের সাথে কোম্পানির হিসাবে প্রদর্শিত মোট বিক্রয়ের অমিল।
ব্যাখ্যা :
 আমদানিকৃত জ্বালানি তেলের উপর বিপিসি'র পক্ষে এমপিএল কর্তৃক ভ্যাট পরিশোধ করা হয় এবং ভ্যাট রিটার্নে বিপিসি কর্তৃক আমদানিকৃত পণ্যকে কোম্পানির বিক্রয় হিসাবে অন্তর্ভুক্ত করে ভ্যাট রিটার্নে প্রদর্শন করা হয়।

কোম্পানির ২০২৪-২০২৫ অর্থবছরের নিরীক্ষিত হিসাবের **Emphasis of Matters** এর বিষয়ে নিরীক্ষকের মতামত ও ব্যাখ্যা:

১. নোট ৪.০২: কোম্পানির স্থায়ী সম্পদসমূহ পুনঃমূল্যায়নের লক্ষ্যে বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন তালিকাভুক্ত নিরীক্ষক/ Valuer মধ্য হতে একজন Valuer কর্তৃক ইতোমধ্যে সম্পদ মূল্যায়ন কার্যক্রম সম্পন্ন হলেও কোম্পানির আর্থিক বিবরণীতে এর প্রতিফলন হয়নি। এছাড়াও কোম্পানির Impairment of Assets কার্য সম্পাদন না করেও হিসাব বিবরণী প্রস্তুত করা হয়।
ব্যাখ্যা:
শেয়ারবাজারে তালিকাভুক্ত কোম্পানি হিসাবে বিএসইসি এর অনুমোদন ব্যতীত সম্পদ পুনঃমূল্যায়নের হ্রাস/বৃদ্ধি কোম্পানির আর্থিক বিবরণীতে অন্তর্ভুক্ত করা যায় না। বিএসইসি এর অনুমোদন সাপেক্ষে সম্পদসমূহ পুনঃমূল্যায়নের হ্রাস/বৃদ্ধি কোম্পানির আর্থিক বিবরণীতে অন্তর্ভুক্ত করা এবং দ্রুততম সময়ে Impairment of Assets সম্পন্ন করা হবে।
২. নোট ৫.০০: IFRS-16 এর মান অনুযায়ী যথাযথভাবে Right to Use of Assets প্রতিপালন করা হয়নি।
ব্যাখ্যা:
IFRS-16 এর মান অনুযায়ী যথাযথভাবে Right to Use of Assets কোম্পানির ২০২৫-২৬ অর্থবছরের আর্থিক বিবরণীতে অন্তর্ভুক্ত করা হবে।
৩. নোট ১১.০১: ব্যবসায়িক দেনাদারের নিকট পাওনা নিশ্চিতকরণের লক্ষ্যে প্রেরিত Balance Confirmation চিঠির জবাব পাওয়া যায়নি।
ব্যাখ্যা:
অডিটর কর্তৃক ব্যবসায়িক দেনাদারের নিকট পাওনা নিশ্চিতকরণের লক্ষ্যে প্রেরিত Balance Confirmation চিঠির জবাবের জন্য প্রয়োজনীয় পদক্ষেপ গ্রহণ করা হবে।
৪. নোট ৭.০০, ৮.০০, ৯.০০ ও ১৪.০২: বিভিন্ন ব্যাংকে কোম্পানির বিনিয়োগকৃত অর্থের পরিমাণ নিশ্চিতকরণের লক্ষ্যে প্রেরিত Balance Confirmation চিঠির জবাব পাওয়া যায়নি।
ব্যাখ্যা:
অডিটর কর্তৃক বিভিন্ন ব্যাংকে কোম্পানির বিনিয়োগকৃত অর্থের পরিমাণ নিশ্চিতকরণের লক্ষ্যে প্রেরিত ৩৬টি Balance Confirmation চিঠির জবাবের জন্য প্রয়োজনীয় পদক্ষেপ গ্রহণ করা হবে।
৫. নোট ১৭.০০: অবশিষ্ট মুনাফা হতে সাধারণ সঞ্চিতিতে অর্থ স্থানান্তরের পলিসি না থাকা সত্ত্বেও প্রতি বছর কোম্পানি কর্তৃক অর্থ স্থানান্তর করা হয়।
ব্যাখ্যা:
কোম্পানি এ বিষয়ে পরবর্তীতে প্রয়োজনীয় পদক্ষেপ গ্রহণ করবে।
৬. নোট ১৮.০০: কোম্পানি Depreciation Fund Deed & Rules পাওয়া যায়নি।
ব্যাখ্যা:
কোম্পানিতে Depreciation Fund Deed & Rules এর খসড়া প্রস্তুত করা হয়েছে যা অনুমোদনের জন্য পরিচালনা পর্ষদে উপস্থাপন করা হবে।
৭. নোট ১৯.০০: গ্র্যাচুইটি খাতে দায় আর্থিক বিবরণী প্রণয়নের সময় আইএএস-১৯ বিধান অনুসারে অ্যাকচুয়ারিয়াল গণনা পদ্ধতি অনুসরণ করা হয়নি।
ব্যাখ্যা:
আইএএস-১৯ বিধান অনুসারে অ্যাকচুয়ারিয়াল গণনা পদ্ধতিতে গ্র্যাচুইটি খাতে দায় নির্ধারণে প্রয়োজনীয় পদক্ষেপ গ্রহণ করা হবে।
৮. নোট ২১.০০ ও ২২.০০: স্বল্প মেয়াদী ঋণের অর্থ ঋণদানকারী সংস্থাকে যথাসময়ে পরিশোধ করা হয়নি।
ব্যাখ্যা:
স্বল্প মেয়াদী ঋণের অর্থ ঋণদানকারী সংস্থাকে পরিশোধের বিষয়ে বিপিসি'র মাধ্যমে প্রশাসনিক মন্ত্রণালয়ে পত্র প্রেরণ করা হবে।
৯. নোট ২৩.০৩: বিভিন্ন ব্যাংকে কোম্পানির বিনিয়োগকৃত অর্থের মধ্যে কিছু ব্যাংক হতে প্রাপ্য মুনাফাকে আয় হিসাবে প্রদর্শন করা হয়নি।
ব্যাখ্যা:
কোম্পানির পর্ষদ সভার সিদ্ধান্তের আলোকে প্রাপ্য মুনাফাকে আয় হিসাবে প্রদর্শন করা হয়নি।

কোম্পানির ২০২৪-২০২৫ অর্থবছরের নিরীক্ষিত হিসাবের **Other Matters** এর বিষয়ে নিরীক্ষকের মতামত ও ব্যাখ্যা:

- কোম্পানির ১৩টি এলপিজি রি-ফিলিং স্টেশনের সাথে চুক্তিবদ্ধ হয়েছে এবং উক্ত রি-ফিলিং স্টেশনের লিটার প্রতি এলপিজি বিক্রয় হতে রয়্যালিটি বাবদ কোম্পানির জন্য লিটার প্রতি ০.৫০ টাকা এবং বিপিসি'র জন্য লিটার প্রতি অন্তরিত ০.৫০ টাকা প্রাপ্য, যা বর্তমানে নগদ ভিত্তিতে রাজস্ব হিসেবে বিবেচিত হয়।

ব্যাখ্যা:

এলপিজি অটোগ্যাস কোম্পানির সাথে সম্পাদিত চুক্তি অনুযায়ী রয়্যালিটি বাবদ প্রাপ্ত অর্থ নগদ ভিত্তিতে প্রাপ্তি সাপেক্ষে হিসাব বহিতে অন্তর্ভুক্ত করা হয়।

- কোম্পানির যানবাহনের ফিটনেস এবং ট্রেড লাইসেন্স নবায়নকালে প্রদত্ত অগ্রিম কর ২০২৩-২০২৪ অর্থবছরে কম প্রদর্শন করা হয়েছে।

ব্যাখ্যা:

কোম্পানির ২০২৩-২০২৪ অর্থবছরে আয়কর রিটার্নে যানবাহনের ফিটনেস এবং ট্রেড লাইসেন্স নবায়নকালে প্রদত্ত অগ্রিম কর যথাযথ দাবিপূর্বক নিষ্পত্তি করা হয়েছে। ২০২৪-২০২৫ অর্থবছরে যথাযথভাবে সমন্বয় করা হয়েছে।

ব্যবসা উন্নয়ন কার্যক্রম

৩০ জুন, ২০২৫ পর্যন্ত সারাদেশে কোম্পানির ৮৩৬ টি ফিলিং স্টেশন, ১৮০ টি প্যাকড পয়েন্ট ডিলার, ৯০২ টি এজেন্ট, ১২৪৯ টি এলপিজি ডিলারশীপ, ৪৭ টি মেরিন ডিলারশীপ, ০৬ টি কনজুমার আউটলেট এবং ১১ টি অটোগ্যাস অপারেটর নিয়োজিত আছে, যারা আমাদের পণ্য বিপণনের উন্নয়নে গুরুত্বপূর্ণ ভূমিকা পালন করছে। কোম্পানি কিছু সংখ্যক বৃহদাকার ভোক্তা প্রতিষ্ঠান/ শিল্প প্রতিষ্ঠান/ বিদ্যুৎ উৎপাদন কেন্দ্রের সাথে সরাসরি বাণিজ্যিক সম্পর্ক স্থাপন করেছে। এছাড়াও কোম্পানি ভাসমান পাম্প স্টেশনের সাহায্যে জলযানসমূহে পেট্রোলিয়ামজাত পণ্য সরবরাহ করে আসছে। জ্বালানি পণ্যের সরবরাহ বৃদ্ধির লক্ষ্যে কোম্পানি বিদ্যুৎ কেন্দ্রগুলিতে এবং অন্যান্য প্রকল্পসমূহেও পেট্রোলিয়ামজাত পণ্য এবং বিপি ও ক্যান্ট্রোল ব্র্যান্ডের লুব্রিকেন্টস সরবরাহ করে আসছে। এছাড়াও অত্র কোম্পানি বাংলাদেশ শিপিং কর্পোরেশন এবং বিভিন্ন বিদেশী ও বিদেশগামী জাহাজে বাংকার সরবরাহসহ বিপি ও ক্যান্ট্রোল ব্র্যান্ডের লুব্রিকেন্টস সরবরাহ করে কোম্পানির মুনাফা বৃদ্ধিতে সচেষ্ট ভূমিকা পালন করে আসছে।

কোম্পানির বাস্তবায়িত প্রকল্প সমূহ

২০২৪-২০২৫ অর্থবছরে বাস্তবায়িত উল্লেখযোগ্য প্রকল্প / উন্নয়নমূলক কর্মকাণ্ডের বিবরণ নিম্নে প্রদান করা হলো:

- প্রধান স্থাপনা, পতেঙ্গা, চট্টগ্রামে এলপিজি ওয়্যারহাউজ নির্মাণ কাজ।
- প্রধান স্থাপনা, গুণ্ডখাল পতেঙ্গা, চট্টগ্রামে লুব ওয়্যারহাউজ-২ এর রুফিং সিট পরিবর্তন সহ অন্যান্য আনুষঙ্গিক কাজ।
- ফতুল্লা ডিপো নারায়নগঞ্জে ৬,০০০ কিঃ লিঃ ধারণ ক্ষমতা সম্পন্ন ০১ টি ট্যাংক নির্মাণ।
- গোদনাইল ডিপো নারায়নগঞ্জে ১,০০০ কিঃ লিঃ ধারণ ক্ষমতা সম্পন্ন ০১ টি ট্যাংক নির্মাণ কাজ।
- দৌলতপুর ডিপো, খুলনায় ৪৮০ কিঃ লিঃ ধারণ ক্ষমতা সম্পন্ন ট্যাংক রিনোভেশনসহ অন্যান্য আনুষঙ্গিক কাজ।
- দৌলতপুর ডিপো, খুলনায় ফিলিং পয়েন্টের সামনে আরসিসি পেভমেন্ট নির্মাণ, প্রধান গেইট ও নদীর পাড়ে সিকিউরিটি রুম নির্মাণ, বাউন্ডারি ওয়াল নির্মাণসহ অন্যান্য আনুষঙ্গিক কাজ।
- রংপুরে মেসার্স রহমান ফিলিং স্টেশন (এ-সাইট) এর বাউন্ডারী ওয়াল নির্মাণ কাজ।

কোম্পানির বাস্তবায়নাবধীন প্রকল্প সমূহ:

২০২৫-২০২৬ অর্থবছরে বাস্তবায়নাবধীন উল্লেখযোগ্য প্রকল্প/ উন্নয়নমূলক কর্মকাণ্ডের বিবরণ নিম্নে প্রদান করা হলো:

- চট্টগ্রামস্থ আখ্যাবাদ বাণিজ্যিক এলাকায় ৩টি বেইজমেন্ট ফ্লোরসহ ১৯তলা মেঘনা ভবন এর অবশিষ্ট নির্মাণ কাজ।
- প্রধান স্থাপনা, পতেঙ্গা, চট্টগ্রামে ল্যাবরেটরী ইকুইপমেন্ট (Distillation Apparatus) জরুরি।
- প্রধান স্থাপনা, পতেঙ্গা, চট্টগ্রামে ল্যাবরেটরী ইকুইপমেন্ট (Portable Octane Analyzer) জরুরি।
- প্রধান স্থাপনা, পতেঙ্গা, চট্টগ্রামে ল্যাবরেটরী ইকুইপমেন্ট (Kinematic Viscosity Apparatus) জরুরি।
- প্রধান স্থাপনা, চট্টগ্রাম ও দৌলতপুর ডিপো খুলনার জন্য Automatic Sulfur Analyzer জরুরি।
- প্রধান স্থাপনা, চট্টগ্রামে ৬৪৮০ মেট্রন ধারণ ক্ষমতা সম্পন্ন ট্যাংক (টি-৪৫১) এর রিনোভেশন কাজ।
- প্রধান স্থাপনায়, পতেঙ্গা, চট্টগ্রামে ফার্নেস অয়েল লোডিং পয়েন্ট এ আর সিসি পেভমেন্ট নির্মাণ।
- প্রধান স্থাপনা, চট্টগ্রাম ও দেশব্যাপী ডিপোর অপারেশনাল কর্মকাণ্ড স্বয়ংক্রিয়ভাবে সম্পাদনের লক্ষ্যে সম্ভাব্যতা যাচাই।
- প্রধান স্থাপনা, চট্টগ্রামে ৪০০ কিঃ ওয়াট ক্ষমতা সম্পন্ন রুফটপ সোলার প্র্যান্ট স্থাপন।
- SPM প্রকল্পের মাধ্যমে সরাসরি প্রধান স্থাপনায় ডিজেল গ্রহণের জন্য পাইপলাইন নেটওয়ার্ক নির্মাণসহ অন্যান্য কার্যাদি সম্পন্ন করণ।
- ফতুল্লা ডিপো নারায়নগঞ্জে ১,০০০ কিঃ লিঃ ধারণ ক্ষমতা সম্পন্ন ট্যাংক নির্মাণকাজ।
- গোদনাইল ডিপো নারায়নগঞ্জে ১০,০০০ কিঃ লিঃ ধারণ ক্ষমতা সম্পন্ন ট্যাংক নির্মাণ কাজ।

১৩. গোদনাইল ডিপো, নারায়নগঞ্জে ট্যাংকলরী ডেলিভারী পয়েন্ট নির্মাণ কাজ।
১৪. মোংলা অয়েল ইনস্টলেশনের দক্ষিন পার্শ্বে বাউন্ডারি ফেলিং ওয়াল নির্মাণসহ অন্যান্য আনুষঙ্গিক কাজ।
১৫. ইপিওএল ডিপো, ঢাকায় বাউন্ডারী ওয়াল নির্মাণ সহ অন্যান্য আনুষঙ্গিক কাজ।
১৬. ঢাকায় বিনিময় ফিলিং স্টেশন (এ-সাইট) এর ক্যানোপি নির্মাণ কাজ।
১৭. মেঘনা মডেল সার্ভিস সেন্টার (এমএমএসসি), ঢাকায় বাউন্ডারি ওয়াল ও শেড নির্মাণসহ অন্যান্য আনুষঙ্গিক কাজ।
১৮. ঝালকাঠি ডিপোতে নদীর পাড়ে বাউন্ডারী ওয়াল নির্মাণসহ রিভার ব্যাংক প্রোটেকশন ওয়ার্ক।
১৯. বরিশাল ডিপোতে লুব ওয়্যার হাউজ, ওয়াচ টাওয়ার নির্মাণ সহ আনুষঙ্গিক কাজ।
২০. দৌলতপুর ডিপো, খুলনায় লুব ওয়্যার হাউজের ফ্লোর উচ্চকরণ এবং ফার্নেস অয়েল ডেলিভারী পাইপ লাইন নির্মাণ সহ অন্যান্য আনুষঙ্গিক কাজ।
২১. মোগলাবাজার ডিপোতে ২০০,০০০ লিঃ ধারণ ক্ষমতা সম্পন্ন ২টি আভার গ্রাউন্ড ট্যাংক নির্মাণ।

মানব সম্পদ উন্নয়ন

দক্ষ ও উপযুক্ত মানব সম্পদ যে কোন প্রতিষ্ঠানের সাফল্য ও ধারাবাহিক অগ্রগতির পূর্বশর্ত। কর্মকর্তা ও শ্রমিক-কর্মচারীদের দক্ষতা ও উৎপাদনশীলতা বৃদ্ধির লক্ষ্যে কোম্পানি নিয়মিতভাবে প্রশিক্ষণ প্রদানের ব্যবস্থা গ্রহণ করে থাকে। আলোচ্য অর্থবছরে কোম্পানি কর্তৃক কর্মকর্তা ও শ্রমিক-কর্মচারীদেরকে দেশের মধ্যে ঢাকা স্টক এক্সচেঞ্জ, বাংলাদেশ পেট্রোলিয়াম ট্রেনিং ইনস্টিটিউট (বিপিআই), মনিটরিং সেল-অর্থ মন্ত্রণালয়ের অর্থ বিভাগ, নৌ পরিবহন অধিদপ্তর, পরিবেশ অধিদপ্তর, বিপিসি ট্রেনিং সেন্টার- জয়পাহাড়- চট্টগ্রাম এবং বাংলাদেশ ইনস্টিটিউট অব ম্যানেজমেন্ট ইত্যাদি প্রতিষ্ঠানে প্রশিক্ষণের ব্যবস্থা গ্রহণ করেছে।

কর্মকর্তা-কর্মচারী সম্পর্ক

কোম্পানিতে শ্রমিক-কর্মচারী ও ব্যবস্থাপনা কর্তৃপক্ষের মধ্যে সৌহার্দপূর্ণ সম্পর্ক ঐতিহ্যগতভাবে বিদ্যমান এবং এই সম্পর্ক অন্যান্য অর্থবছরের ন্যায় আলোচ্য অর্থবছরেও বজায় ছিল। শ্রমিক-কর্মচারী কর্মকর্তাদের মধ্যকার সুসম্পর্ক একটি প্রতিষ্ঠানের উন্নয়ন, অগ্রগতি ও স্থিতিশীলতা রক্ষার জন্য বিশেষ প্রয়োজন। ব্যবস্থাপনা কর্তৃপক্ষ এই বিষয়ে সব সময় সচেতন। শ্রম আইন অনুযায়ী প্রতি ২ বছর অন্তর দ্বিপক্ষিক চুক্তিনামার মাধ্যমে শ্রমিক কর্মচারীদের দাবীনামা নিষ্পত্তি করা হয়। শ্রমিক-কর্মচারী ও ব্যবস্থাপনা কর্তৃপক্ষের মধ্যে সু-সম্পর্ক এবং পারস্পরিক সৌহার্দের মাধ্যমে কোম্পানির বাণিজ্যিক অবস্থানকে সুদৃঢ়করণ এবং একই সাথে সামাজিক উদ্দেশ্য অর্জন করাই কোম্পানির মূল লক্ষ্য। কর্মচারী কল্যাণমূলক কর্মকাণ্ডের অংশ হিসাবে কোম্পানি তার কর্মীদের জন্য পিকনিক, ইনডোর ও আউটডোর গেমসের ব্যবস্থা করে থাকে।

নিরাপত্তা ও পরিবেশ সংরক্ষণ

পরিবেশ সংরক্ষণ ও উন্নয়নের পদক্ষেপ হিসেবে কোম্পানি নিয়মিতভাবে বৃক্ষ রোপন কর্মসূচী বাস্তবায়ন করেছে। যথাযথ নিরাপত্তা নিশ্চিত করতে অগ্নিনির্বাপক ব্যবস্থা উন্নত করা হয়েছে এবং প্রশিক্ষণ ও ফায়ার ড্রিলিংয়ের ব্যবস্থা করা হয়েছে।

নিরীক্ষক নিয়োগ

কোম্পানির ২০২৪-২০২৫ অর্থবছরে হিসাব নিরীক্ষার জন্য বহিঃনিরীক্ষকদ্বয় ছিলেন মেসার্স হোসেইন ফরহাদ এন্ড কোং, চার্টার্ড একাউন্ট্যান্টস্ এবং মেসার্স হক ভট্টাচার্য দাশ এন্ড কোং, চার্টার্ড একাউন্ট্যান্টস্। মেসার্স হোসেইন ফরহাদ এন্ড কোং, চার্টার্ড একাউন্ট্যান্টস্ পর পর ০৩ (তিন) বছর এবং মেসার্স হক ভট্টাচার্য দাশ এন্ড কোং, চার্টার্ড একাউন্ট্যান্টস্ ০১(এক) বছর নিরীক্ষা কার্যে নিয়োজিত ছিলেন। বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশনের বিধান অনুযায়ী, পর পর ০৩ (তিন) বছর নিরীক্ষা কার্যে নিয়োজিত থাকায় মেসার্স হোসেইন ফরহাদ এন্ড কোং, চার্টার্ড একাউন্ট্যান্টস্ পুনঃনিয়োগ পাওয়ার সুযোগ নাই। কিন্তু মেসার্স হক ভট্টাচার্য দাশ এন্ড কোং, চার্টার্ড একাউন্ট্যান্টস্ আরও ০২ (দুই) অর্থবছরের জন্য পুনঃনিয়োগ পাওয়ার যোগ্য। এ প্রেক্ষিতে ২০২৫-২০২৬ অর্থবছরের হিসাব নিরীক্ষার জন্য বিপিসি এবং কোম্পানির পর্যদ কর্তৃক মেসার্স হক ভট্টাচার্য দাশ এন্ড কোং, চার্টার্ড একাউন্ট্যান্টস্ এবং মেসার্স হোদা ভাসী চৌধুরী এন্ড কোং, চার্টার্ড একাউন্ট্যান্টস্ কে ৩,০০,০০০ (তিন লক্ষ) টাকা নিরীক্ষা ফি, যা ০২(দুই) টি প্রতিষ্ঠানের মধ্যে সমভাবে বিভাজ্য, নির্ধারণপূর্বক যৌথ নিরীক্ষক হিসেবে মনোনয়ন প্রদান করা হয়, যা কোম্পানির ৪৭তম বার্ষিক সাধারণ সভায় চূড়ান্ত অনুমোদনের লক্ষ্যে উপস্থাপন করা হলো।

কর্পোরেট গভর্নেন্স

মেঘনা পেট্রোলিয়াম লিমিটেড, প্রচলিত আইন ও বিধি বিধান অনুসরণের মাধ্যমে ব্যবস্থাপনায় উৎকর্ষতার জন্য প্রয়োজনীয় পদক্ষেপ গ্রহণে বদ্ধপরিকর। এর মাধ্যমে কোম্পানির শেয়ারহোল্ডার ও অন্যান্য স্বার্থ সংশ্লিষ্ট পক্ষ এবং সমাজের প্রতি দায়বদ্ধতা নিশ্চিত হবে। অত্র কোম্পানি কর্পোরেট ব্যবস্থাপনার মান উন্নয়নে প্রয়োজনীয় ব্যবস্থা গ্রহণে সदा সচেষ্ট আছে। অত্র কোম্পানি ঢাকা স্টক এক্সচেঞ্জ পিএলসি এবং চট্টগ্রাম স্টক এক্সচেঞ্জ পিএলসি এ তালিকাভুক্ত আছে বিধায় বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশনের নোটিফিকেশন নম্বর

বিএসইসি/সিএমআরআরসিডি/২০০৬-১৫৮/২০৭/এডমিন/৮০, তারিখ ০৩ জুন ২০১৮ অনুযায়ী কমপ্লায়েন্স প্রতিবেদন এবং গুরুত্বপূর্ণ পরিচালন ও আর্থিক তথ্যাবলী সংযুক্তি-৩ এ উল্লেখ করা হয়েছে।

অভ্যন্তরীণ নিয়ন্ত্রণ ব্যবস্থা

একটি তালিকাভুক্ত কোম্পানি এবং বিপিসি'র একটি অংশ প্রতিষ্ঠান হওয়ায় মেঘনা পেট্রোলিয়াম লিমিটেড সারা দেশে তার বৃহৎ জ্বালানি সংরক্ষণ ক্ষমতা এবং বিতরণ চ্যানেলের উপর ভিত্তি করে অভ্যন্তরীণ নিয়ন্ত্রণ ব্যবস্থাকে কার্যকর করেছে। একটি সু-প্রতিষ্ঠিত অভ্যন্তরীণ নিয়ন্ত্রণ ব্যবস্থা আর্থিক লেনদেনের যুক্তিসঙ্গত নিশ্চয়তা নিশ্চিত করে এবং কোম্পানির সম্পদ রক্ষা করে। অভ্যন্তরীণ নিয়ন্ত্রণ ব্যবস্থা কোম্পানির অভ্যন্তরীণ নিরীক্ষা বিভাগ দ্বারা পর্যালোচনা করা হয় এবং প্রতিবেদন আকারে প্রকাশ করে যা সরাসরি কোম্পানির ব্যবস্থাপনা পরিচালকের পাশাপাশি বোর্ড কর্তৃক গঠিত অডিট কমিটির কাছে রিপোর্ট করে থাকে। অভ্যন্তরীণ নিয়ন্ত্রণ ব্যবস্থা ইআরএল, আমদানি এবং ফ্রাঞ্চাইজিং প্রস্ট্রাক্ট থেকে মানসম্পন্ন পণ্য প্রাপ্তি, বিভিন্ন ডিপোতে জ্বালানি পণ্য সরবরাহ ও বিতরণ এবং যন্ত্রাংশ ও স্থায়ী সম্পদ ক্রয়ে যথাযথ মূল্য ও মান নিশ্চিত করে।

কোম্পানির বিধিবদ্ধ বহিঃনিরীক্ষকগণ আর্থিক প্রতিবেদনে আয়, ব্যয়, সম্পদ ও দায় সম্পর্কে সঠিক ও ন্যায্য তথ্য উপস্থাপনের মাধ্যমে কোম্পানিতে একটি শক্তিশালী অভ্যন্তরীণ নিয়ন্ত্রণ ব্যবস্থা প্রতিষ্ঠায় গুরুত্বপূর্ণ ভূমিকা পালন করেছে। এছাড়াও বিনিয়োগকারীদের স্বার্থ এবং কোম্পানির সম্পদের সুরক্ষা নিশ্চিত করে কর্পোরেট গভর্নেন্স কোডের সম্পূর্ণ প্রয়োগ নিশ্চিত করেছে।

ব্যবসায়িক বিস্তৃতি ও ভবিষ্যৎ পরিকল্পনা

১. ১৩১-১৩৩, মতিঝিল বা/এ, ঢাকাতে ২২.৫ কাঠা জমির উপর বহুতল বিশিষ্ট বাণিজ্যিক ভবন নির্মাণ;
২. প্রধান স্থাপনা, চট্টগ্রামে তেল মজুদ ক্ষমতা বৃদ্ধির লক্ষ্যে ৩,০০০ কি.লি. ধারণ ক্ষমতা সম্পন্ন ১ টি পিওএল স্টোরেজ ট্যাংক নির্মাণ।
৩. প্রধান স্থাপনা, চট্টগ্রামে মেইন গেইটের সামনে বক্স কালভার্ট নির্মাণ সহ পাইপ লাইন পরিবর্তন।
৪. প্রধান স্থাপনা, চট্টগ্রামে তেল মজুদ ক্ষমতা বৃদ্ধির লক্ষ্যে ১০,০০০ কি.লি. ধারণ ক্ষমতা সম্পন্ন ১ টি পিওএল স্টোরেজ ট্যাংক নির্মাণ।
৫. প্রধান স্থাপনার সাউথ টারমিনালে টি-৪৬৩ এর স্থলে Internal Floating Roof সহ ৩,০০০-৪,০০০ কি.লি. ধারণ ক্ষমতা সম্পন্ন নতুন তৈলাধার নির্মাণ।
৬. ফতুল্লা ডিপো, নারায়ণগঞ্জে লুব অয়েল সংরক্ষণের জন্য মজুদ ক্ষমতা বৃদ্ধির লক্ষ্যে বিদ্যমান ওয়্যার হাউজ বর্ধিতকরণ।
৭. সিরাজগঞ্জ, বাঘাবাড়ি ডিপোতে আরসিসি পেভমেন্ট নির্মাণসহ লুব ড্রাম এবং এলপিগিজ যথাযথভাবে সংরক্ষণ এবং মজুদের লক্ষ্যে ওয়্যার হাউজ / ওপেন শেড নির্মাণ।
৮. নারায়ণগঞ্জ, আলীগঞ্জ ডিপোকে পূর্ণাঙ্গ পেট্রোলিয়াম ডিপোতে রূপান্তর/ আয়বর্ধক প্রকল্প গ্রহণ।
৯. মহেশ্বরপাশা ও মিরেরডাঙ্গা, খুলনায় কোম্পানির মালিকানাধীন ১৩.৩০ একর জমির সর্বোত্তম ব্যবহারের জন্য আয়বর্ধক প্রকল্প গ্রহণ।
১০. অটোমেশন অব মেইন ইনস্টলেশন, পতেঙ্গা, চট্টগ্রাম এবং বিভিন্ন ডিপো।
১১. মৌলভীবাজার, শ্রীমঙ্গল ডিপোতে ২০০ কি. লি. তৈল ধারণ ক্ষমতা বিশিষ্ট ১টি সেমি আন্ডারগ্রাউন্ড ট্যাংক নির্মাণ।
১২. কোম্পানিতে ইআরপি সফটওয়্যার বাস্তবায়ন।
১৩. পার্বতীপুর ডিপোতে ২০০ কিঃ লিঃ ধারণ ক্ষমতা সম্পন্ন ১টি আন্ডার গ্রাউন্ড ট্যাংক নির্মাণ।
১৪. ঝালকাঠি ডিপোতে ১০০০ মেঃ টন ধারণ ক্ষমতা সম্পন্ন ১টি অকটেন ট্যাংক নির্মাণ।
১৫. মেঘনা মডেল সার্ভিস সেন্টার (এমএমএসসি), পাওয়ার হাউজ মোড়, খুলনায় অফিস ভবন নির্মাণসহ অন্যান্য আনুষঙ্গিক কাজ।
১৬. মেঘনা মডেল সার্ভিস সেন্টার (এমএমএসসি), জোড়া গেইট, খুলনায় অফিস ভবন, আন্ডারগ্রাউন্ড অয়েল ট্যাংক (এমএস-১৫০০০ লিঃ, এইচওবিসি- ১৫,০০০ লিঃ, এইচএসডি-৩০,০০০ লিঃ) নির্মাণসহ অন্যান্য আনুষঙ্গিক কাজ।

আর্থিক অবস্থার পরবর্তী কার্যক্রম

আর্থিক অবস্থার পরবর্তী কোনো উল্লেখযোগ্য কার্যক্রম নেই, যা এ প্রতিবেদনের সঠিক মূল্যায়নে কোনো প্রকার প্রভাব ফেলতে পারে। বিস্তারিত তথ্যাদি নিরীক্ষিত আর্থিক বিবরণীর নোট-৪৭ ও নোট-৪৮ এ অন্তর্ভুক্ত করা হয়েছে।

প্রাতিষ্ঠানিক ও সামাজিক দায়িত্বপালন (সি.এস.আর) কার্যক্রম

কর্পোরেট নাগরিক হিসেবে মেঘনা পেট্রোলিয়াম লিমিটেড বাংলাদেশের জনগণের উন্নয়নে ভূমিকা রাখছে। কর্পোরেট সোশ্যাল রেস্পন্সিবিলিটি (সি.এস.আর) কার্যক্রম এর আওতায় মেঘনা পেট্রোলিয়াম লিমিটেড আলোচ্য অর্থবছরে দরিদ্র রোগীদের চিকিৎসা, বিভিন্ন মসজিদ, মাদ্রাসা, মন্দির ও বিভিন্ন সরকারি ও বেসরকারি প্রতিষ্ঠানে মোট ৮৯.৭৫ লক্ষ টাকা অনুদান প্রদান করেছে।

প্রধান নির্বাহী কর্মকর্তা ও প্রধান অর্থ কর্মকর্তা কর্তৃক প্রত্যয়ন পত্র:

বিএসইসি'র ০৩ জুন ২০১৮ তারিখের জারিকৃত নোটিফিকেশন বিএসইসি/সিএমআরআরসিডি/২০০৬-১৫৮/২০৭/এডমিন/৮০ এর ধারা ৩(৩) অনুযায়ী প্রধান নির্বাহী কর্মকর্তা ও প্রধান অর্থ কর্মকর্তা কর্তৃক ঘোষণা বা প্রত্যয়ন পত্র সংযুক্তি-৩(সি) এ অন্তর্ভুক্ত করা হয়েছে।

পরিচালকদের দায়িত্বসমূহের বিবৃতি:

বিএসইসি'র ০৩ জুন ২০১৮ তারিখে জারিকৃত নোটিশ বিএসইসি/সিএমআরআরসিডি-২০০৬-১৫৮/২০৭/অ্যাডমিন/৮০ অনুযায়ী পরিচালকবৃন্দ নিশ্চিত করেন যে,

- ব্যবস্থাপনা কর্তৃপক্ষ কর্তৃক প্রস্তুতকৃত আর্থিক প্রতিবেদন কোম্পানির কার্যক্রম, ফলাফল, নগদ প্রবাহ এবং ইকুইটি পরিবর্তন সঠিক ও নির্ভুলভাবে উপস্থাপন করা হয়েছে।
- যথাযথ হিসাবের বই সংরক্ষণ করা হয়েছে।
- এ আর্থিক প্রতিবেদনের সব অংশে উপযুক্ত অ্যাকাউন্টিং নীতিমালা সঠিকভাবে প্রয়োগ করা হয়েছে এবং হিসাব সংক্রান্ত অনুমান যৌক্তিক ও বিচক্ষণ সিদ্ধান্তের মাধ্যমে গৃহীত।
- এ আর্থিক প্রতিবেদন প্রস্তুতে বাংলাদেশে প্রযোজ্য ইন্টারন্যাশনাল অ্যাকাউন্টিং স্ট্যান্ডার্ড (আইএএস)/ ইন্টারন্যাশনাল ফাইন্যান্সিয়াল রিপোর্টিং স্ট্যান্ডার্ড (আইএফআরএস)-এর নীতিমালা অনুসরণ করা হয়েছে এবং এই নীতিমালার সাথে সাংঘর্ষিক বিষয়সমূহ বাদ দেয়া হয়েছে।
- অভ্যন্তরীণ নিয়ন্ত্রণ ব্যবস্থা সুযমভাবে প্রস্তুতের পাশাপাশি কার্যকরভাবে বাস্তবায়ন ও পর্যবেক্ষণ করা হয়েছে।
- কোম্পানির পরিচালনা এবং ক্রমাগত এগিয়ে যাওয়ার সক্ষমতা নিয়ে বিন্দুমাত্র সন্দেহ নেই এবং একটি চলমান প্রতিষ্ঠানের ভিত্তিতে বার্ষিক হিসাব বিবরণী প্রস্তুত করা হয়েছে।
- বিগত পাঁচ বছরের মূখ্য কার্যক্রম ও আর্থিক উপাত্ত সমূহ সংযুক্তি-৬ এ উপস্থাপন করা হয়েছে।
- শেয়ারহোল্ডিং-এর বিন্যাস আর্থিক বিবরণীর নোট-১৫.০১ এ প্রকাশ করা হয়েছে।
- বিএসইসি নির্দেশিত কর্পোরেট গভর্ন্যান্স প্রতিবেদন রেগুলেটরি কম্প্লায়েন্স রিপোর্ট অংশে প্রকাশিত হয়েছে।
- কোম্পানির পরিচালকমন্ডলীর সভায় ২০২৪-২০২৫ অর্থবছরের জন্য প্রতিটি ১০ (দশ) টাকা মূল্যমানের শেয়ারের বিপরীতে ২০.০০ অর্থাৎ ২০০% নগদ লভ্যাংশ প্রদানের প্রস্তাব গৃহীত হয়েছে।

কৃতজ্ঞতা স্বীকার:

অনেক চ্যালেঞ্জের মুখোমুখি হওয়া সত্ত্বেও, কোম্পানির বোর্ড, ম্যানেজমেন্ট এবং এমপ্লয়ীদের দৃঢ় সংকল্প ২০২৪-২০২৫ অর্থবছরকে করেছে সাফল্য মণ্ডিত। পরিশেষে কোম্পানির সার্বিক কার্যক্রমে মূল্যবান দিক নির্দেশনা ও সহযোগিতা প্রদানের জন্য বিদ্যুৎ, জ্বালানি ও খনিজ সম্পদ মন্ত্রণালয়ের জ্বালানি ও খনিজ সম্পদ বিভাগ সহ অন্যান্য মন্ত্রণালয়, বাংলাদেশ পেট্রোলিয়াম কর্পোরেশন (বিপিসি) এবং এর অঙ্গ প্রতিষ্ঠানসমূহ, বাংলাদেশ পেট্রোলিয়াম ট্রেনিং ইনস্টিটিউট (বিপিআই), বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন, ঢাকা স্টক এক্সচেঞ্জ লি., চট্টগ্রাম স্টক এক্সচেঞ্জ লি., সিডিবিএল, সম্মানিত শেয়ারহোল্ডারগণ, ব্রিটিশ পেট্রোলিয়াম, ব্যাংকসমূহ, অন্যান্য সরকারি, আধা-সরকারি এবং স্বায়ত্তশাসিত প্রতিষ্ঠানসমূহের প্রতি পরিচালকমন্ডলী গভীরভাবে কৃতজ্ঞতা জানাচ্ছে।

পরিচালকমন্ডলী সারা দেশে বিরাজমান অসংখ্য ডিলার, এজেন্ট এবং পরিবেশকদের কৃতজ্ঞতা জানাচ্ছে, যারা আমাদের অগণিত গ্রাহক ও ভোক্তাদের উত্তরোত্তর সেবা বৃদ্ধিকরণ এবং সর্বোপরি কোম্পানির সার্বিক কার্যক্রমে অবদান রেখেছেন।

কোম্পানির কর্মকর্তা ও শ্রমিক-কর্মচারীগণ নিরলসভাবে কোম্পানির সার্বিক কার্যক্রমে তাদের শ্রেষ্ঠত্ব ও নৈপুণ্য প্রদর্শনের মাধ্যমে দায়িত্ব পালন করে আসছে। কোম্পানির কর্মকর্তা-কর্মচারীবৃন্দের এই সেবা প্রদানের ক্ষেত্রে তাদের উৎসাহ-উদ্দীপনা ও ত্যাগ যা কোম্পানিকে উন্নতির শিখরে পৌঁছাতে সহায়তা করেছে, তাদের এ মূল্যবান অবদানের জন্য পরিচালকমন্ডলীর পক্ষ থেকে আন্তরিক অভিনন্দন জানানো যাচ্ছে। পরিচালকমন্ডলী, সম্মানিত শেয়ারহোল্ডারগণের প্রতি তাদের আন্তরিক বিশ্বাস এবং কোম্পানির লক্ষ্য অর্জনে অব্যাহত সহযোগিতা প্রদানের জন্য কৃতজ্ঞ।

ধন্যবাদ,

পরিচালনা-পর্ষদের পক্ষে,



(ফারজানা মমতাজ)

চেয়ারম্যান

DIRECTORS' REPORT TO THE SHAREHOLDERS

Bismillahir Rahmanir Rahim

Respected Shareholders,

Aassalamu Alaikum

The Board of Directors of the Meghna Petroleum Limited has the pleasure and honor of presenting the Directors' Report and Auditors' Report together with Audited Financial Statements of Meghna Petroleum Limited for the year ended 30 June 2025 for your valued consideration, adoption and approval. The Directors report contains an overview of Bangladesh Economy, the Financial Statement showing operating and corporate responsibility, performance of the company in Fiscal year 2024-2025 and highlights the total position and opportunities of the company.

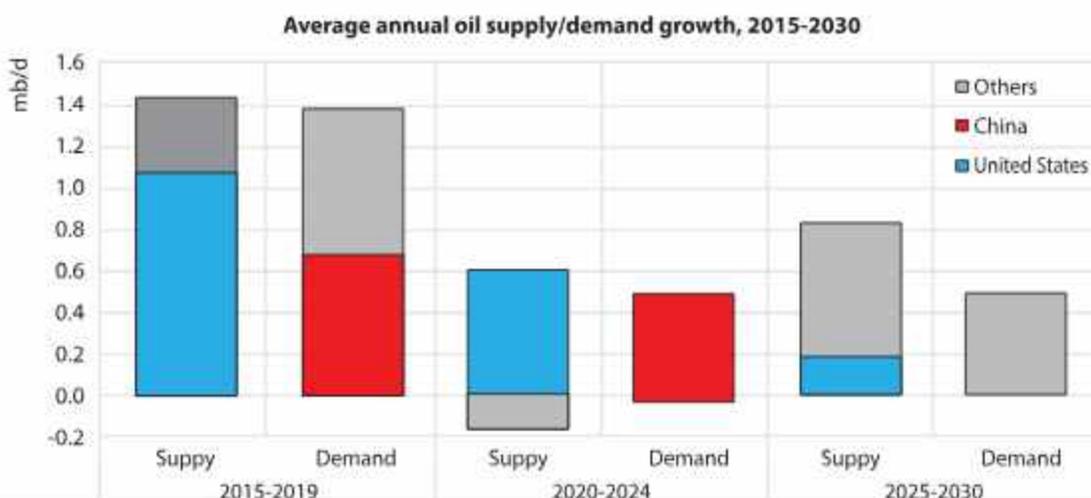
The Directors' Report is prepared in compliance with the section 184 of the Companies Act, 1994; Rule 12 of the Bangladesh Securities and Exchange Commission (BSEC) Rules, 1987 and the Listing Regulations of the Dhaka Stock Exchange (DSE) Limited and Chittagong Stock Exchange (CSE) Limited and Bangladesh Securities and Exchange Commission Notification No. BSEC/MRRCD/2006-158/207/Admin/80 dated 02 June 2018 and also the notification No. BSEC/CMRRCD/2009-193/66/PRD/148 date 16 October 2023. Annual Report is enclosed herewith, Audited Financial Statement for the year ended 30 June 2025 issued in compliance with the said regulations along with guidelines of the Financial Reporting Council (FRC), International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs).

Economic Environment

The economic situation of global energy:

The year 2025 observed an unstable oil market, the geopolitical situation of oil, investment potential, and structural changes in the energy sector. According to the International Energy Agency's (IEA) Analysis and Forecast to 2030 report, the global oil market—due to the US-China trade dispute, tensions in the Middle East, increased OPEC+ production and a slowdown in world economic growth—created downward pressure on oil prices in 2025. In April-May of 2025, prices fell to their lowest level in four years. Subsequently, prices began to rise again following the escalation of the Israel-Iran conflict, which further increased uncertainty in the market. This uncertainty is now a central issue for global energy security.

US and China's shares in global oil supply and demand growth fade



Source : www.iea.org/reports/oil-2024

According to the forecast, the total demand for oil from 2025 to 2030 will increase by only 2.5 million barrels/day, reaching a stable level of 105.5 million barrels/day towards the end of the decade. However, this trend will continue in 2025–2026, and from 2027 demand and supply will gradually balance out, with demand potentially decreasing slightly around 2030.

Reasons cited for the decrease in demand include a weak global economy, unprecedented improvement in the electric vehicle (EV) sector, increased use of LNG in trucks and buses, improvement in energy-efficient technologies, and a reduction in the use of oil for electricity generation.

While oil demand is stabilizing or decreasing in the transport and electricity sectors, the petrochemical industry is advancing rapidly. The need for oil in the production of plastics, polymers, and synthetic fibers is increasing. It is estimated that petrochemical feedstock use will rise to 18.4 million barrels/day by 2030. By 2030, oil demand in developed countries will reach 1.7 million barrels/day. Despite the overall decrease in demand, oil demand in emerging countries including India and China will increase by a total of 4.2 million barrels/day.

Along with demand, global refining capacity is increasing, with China and India emerging as new refining centers. Consequently, older, more expensive refineries on the coasts of Europe and the Western US are at risk, and the Middle East is becoming a larger exporter, but demand is not increasing at the same rate.

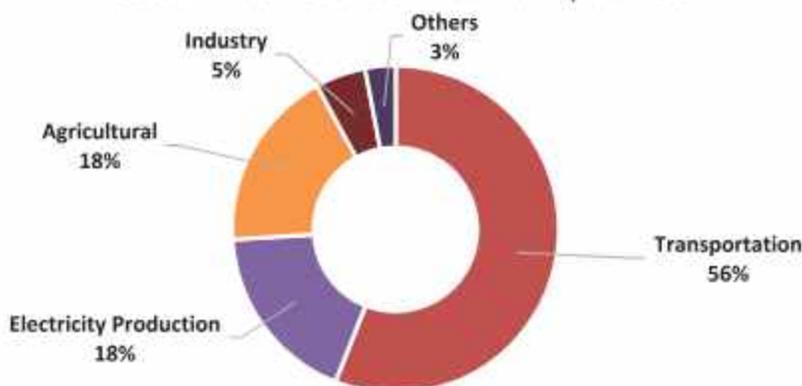
In the long term, the age of oil is not over yet, but it is changing rapidly. Oil demand will peak by the end of this decade, demand for combustible fuels (gasoline, diesel) will decrease between 2027 and 2030, the global oil industry is gradually becoming petrochemical-dependent, and the center of the future oil market is shifting from China to India and Southeast Asia.

Fuel and Bangladesh Economy:

Energy is considered as the main driving force behind the country's development. As a priority sector, the energy sector is directly managed by the government. In line with the growth of the Bangladeshi economy, the demand for petroleum products in this sector is increasing at a rate of 2% to 4% annually. If this trend continues, oil demand will increase to approximately 15 million tonnes or 150 lakh metric tonnes by 2030. The country's demand for fuel oil will depend on the availability of future-ready, cost-effective energy technologies and other energy sources.

Petroleum products such as diesel, petrol, octane, furnace oil and other fuels account for 15% of the country's total energy consumption. Most of the liquid fuel used in the country is imported. Bangladesh is almost entirely import-dependent in the oil sector. In the last financial year, Bangladesh imported approximately 1.92 million metric tonnes of crude oil and approximately 4.42 million metric tonnes of refined petroleum products. Approximately 0.406 million metric tonnes of locally produced gas condensate are available annually within the country, which is the only internal source of liquid fuel. Petrol, diesel, and kerosene are mainly produced locally from gas condensate. The primary consumer of liquid fuel is the transport sector, followed by power generation, agriculture, industry, and other sectors, which account for 56%, 18%, 18%, 5%, and 3% respectively.

Sectorwise Petroleum Consumption %



Bangladesh generally imports refined and crude oil from Saudi Arabia, Kuwait, Singapore, and the United Arab Emirates. Oil is imported based on daily prices in the global market. The mentioned crude oil is imported by the Bangladesh Petroleum Corporation (BPC) from the United Arab Emirates' ADNOC and Saudi Arabia's Saudi Aramco, while refined oil is imported from 13 national oil companies in different countries around the world.

Diesel produced at the Numaligarh Refinery Limited (NRL) in Assam is currently being imported via pipeline from the Siliguri marketing terminal to the Parbatipur depot in the Dinajpur district of Bangladesh. State-owned enterprise Meghna Petroleum Limited is always prepared to ensure fuel security, improve the system for uninterrupted supply of environment friendly fuel oil at a fair price across the country, increase marketing efficiency, reduce marketing costs and wastage and collectively achieve SDG-2030, Vision-2041, and IEPMP-2050.

Source: Energy Scenario of Bangladesh 2023-24, published December, 2024 by Hydrocarbon Unit: (hcu.por.al.gov.bd)

Company's objectives:

As an oil marketing company the main objectives of this company are as follows:

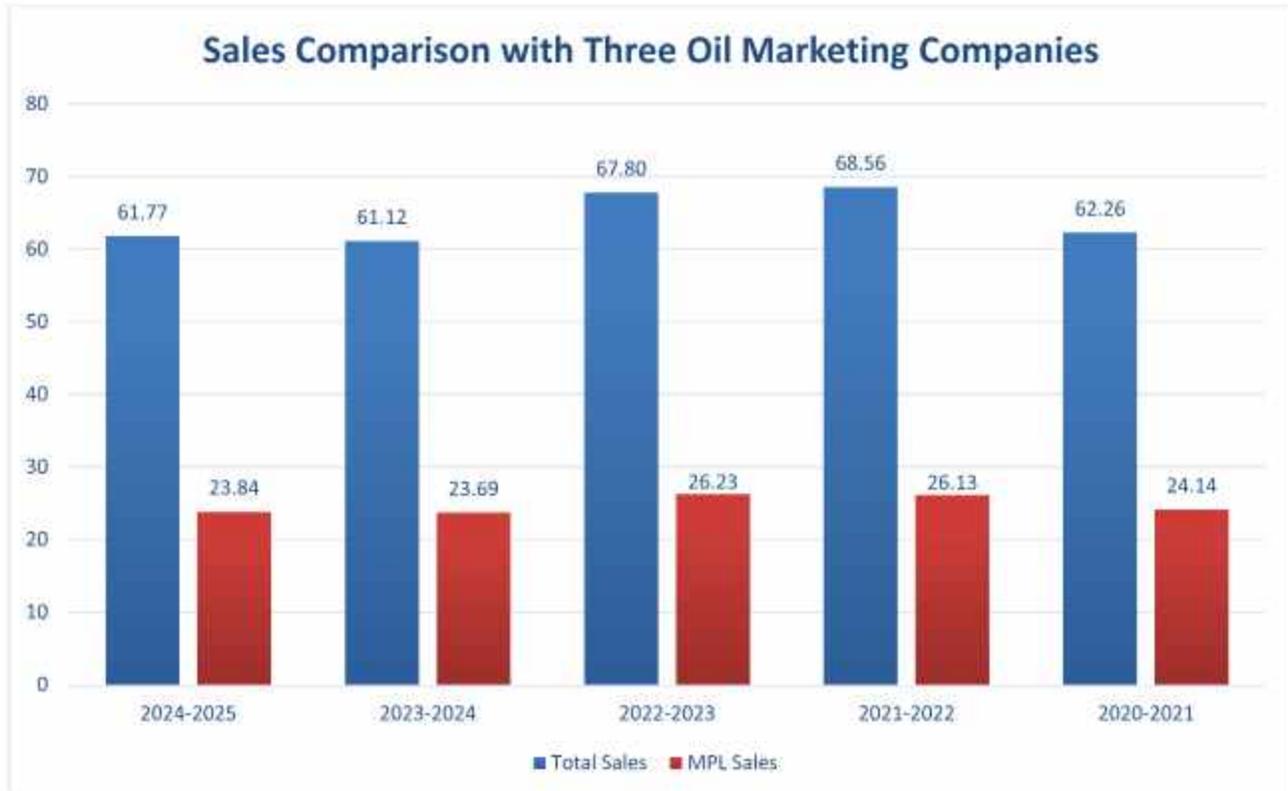
- To provide, storage and market quality Petroleum Oil, Bitumen, and Liquefied Petroleum Gas at a prefixed rate by the Government and Import, Storage and Market of BP & Castrol and other brands of Lubricating Oil all over the country;
- To collect samples from various filling stations/dealers/agents and check the quality, quantity & the price and take necessary steps where needed;
- Ensuring the supply of petroleum products throughout the country at government-determined prices and according to demand by improving the environment-friendly fuel supply system;
- To supply extra requirement of Petroleum Oil at various remote through areas at a prefix rate;
- To provide Petroleum Oil at various oil-based power plants on demand to generate electricity.
- To ensure the supply of petroleum products as per demand for achieving the SDG-2030 and Vision-2041.

Market leadership:

Although we have faced adverse and complex times caused by the Russia-Ukraine war and tensions in the Middle East and the post-COVID-19 situation has a significant impact on the economy, Meghna Petroleum Limited has achieved and maintained its target goal of "market leadership" this year in the oil sector, just as it has in previous years.

Notably, in the 2024-2025 financial year, the total sales volume of petroleum products and lubricants for the three existing oil marketing companies was 61.77 lac metric tonnes, compared to 61.12 lac metric tonnes in the 2023-2024 financial year. Meghna Petroleum Limited's market share in this was 38.59%. In the lubricants marketing sector, the company sold 7,669 metric tonnes of lubricants, giving it a 62.68% market share among the three oil marketing companies. In the year under review, as in previous years, the company has managed to maintain its top position in terms of profitability and market share.

Particulars	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Sales of Petroleum and Lubricant Products (In Lac Metric Ton)	61.77	61.12	67.80	68.56	62.26
MPL Sales (in Lac Metric Ton)	23.84	23.69	26.23	26.13	24.14
MPL Market Share (%)	38.59%	38.79%	38.68%	38.11%	38.93%



Highlights of Financial Performance:

The operating financial results of the company for the year ended 30 June 2025 as compared to previous years are summarized here under:

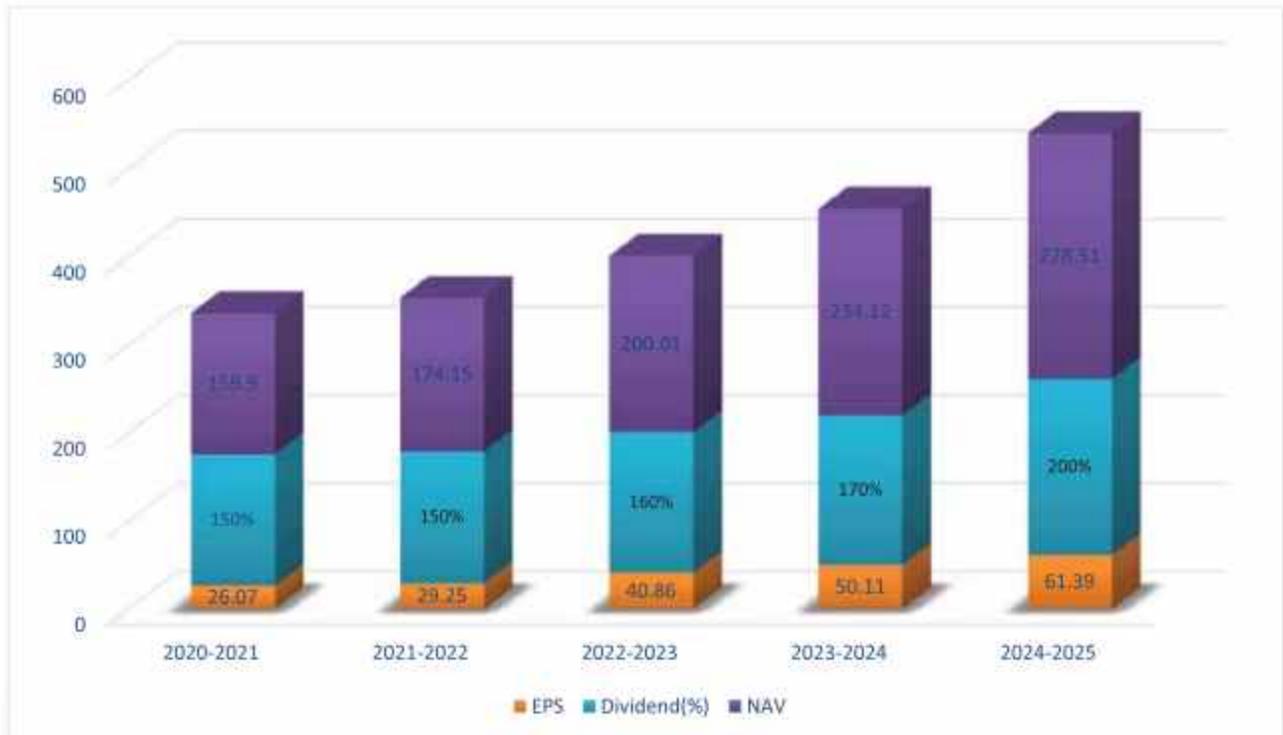
Figures in Lac Taka

Description	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Sales/Income from operations	105,429.66	89,020.54	75,133.07	56,015.09	51,738.63
Less: Overhead Expenses	(12,835.49)	(12,495.56)	(11,726.14)	(11,653.11)	(10,597.87)
Less: Interest/Financing charges	(4,483.19)	(3,334.56)	(2,564.21)	(2,701.78)	(2,783.40)
Profit before Contribution to WPF & Tax	88,110.98	73,190.42	60,842.73	41,660.19	38,357.36
Less: Workers' Profit Participation Fund	(4,405.55)	(3,659.52)	(3,042.14)	(2,083.01)	(1,917.86)
Less: Provision for Tax : ▪ Current Tax ▪ Deferred Tax	(17,340.38) 67.14	(15,332.21) 31.05	(13,508.51) (78.10)	(7,927.86) 4.19	(8,170.90) (54.51)
Net Profit after Tax	66,432.19	54,229.73	44,213.97	31,653.52	28,214.09
Add: Balance brought forward from previous years	800.46	912.89	592.08	203.25	292.52
Less: Appropriations : ▪ General Reserve ▪ Proposed Dividend (Cash) ▪ Depreciation Fund Reserve	(44,000.00) (21,643.22) (1,478.83)	(35,000.00) (18,396.74) (945.43)	(26,000.00) (17,314.58) (578.58)	(14,500.00) (16,232.42) (532.27)	(11,000.00) (16,232.42) (1070.94)
Balance carried forward	110.60	800.45	912.89	592.08	203.25

Classification of Shareholders:

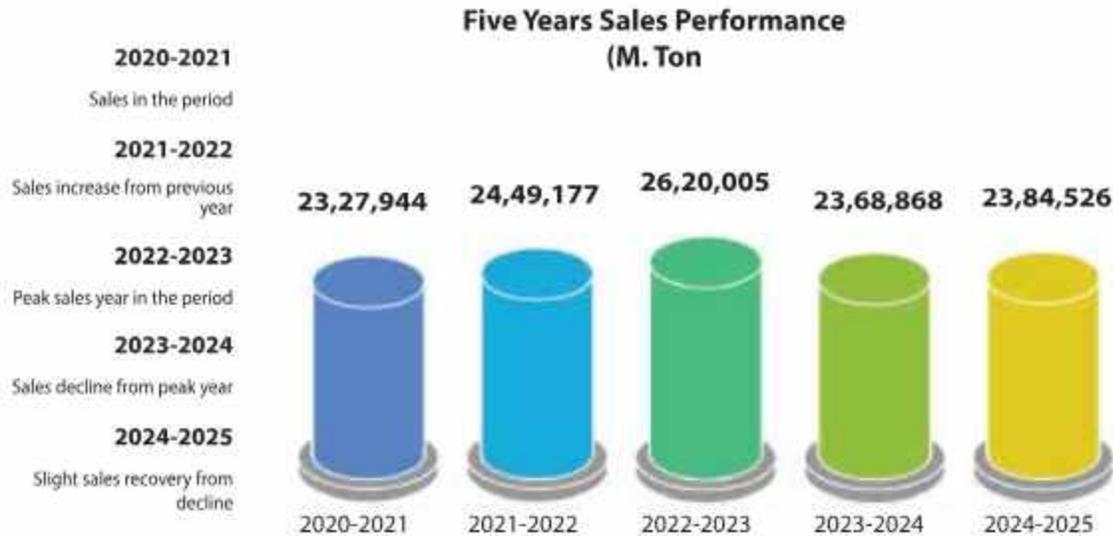
Description	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Shareholders Fund (Lac Taka):	301,392.11	253,356.66	216,441.51	188,459.95	173,038.85
Earnings per share (Tk.)	61.39	50.11	40.86	29.25	26.07
Dividend Per Share –Cash (Tk.)	20.00*	17.00	16.00	15.00	15.00
Net Asset Value Per Share (Tk.)	278.51	234.12	200.01	174.15	159.90

*Proposed



Sales and Income

During 2024-2025, Company’s net sale of Petroleum Products (including Lubricating oils) was 23.84 Lac Metric Tons with a sale value of taka 2,934,773.91 Lac. In the year 2023-2024, it was 23.69 Lac Metric Tons and sale value of which was taka 2,968,934.00 Lac. Sales showed increase of 0.15 Lac Metric Tons i.e. 0.63% increase in volume, sales value resulted in decrease of 1.15%.



In 2024-2025 fiscal year, the sale of fuel oil is as follows:

Product Sales Performance Timeline



Segment wise or product wise performance:

The company is organized into business units based on its products and has two reportable segments as follows:

- i) Refined Product (Petroleum Oil Products)
- ii) Lubricants (BP, Castrol & Other Renowned Brands)

No other operating segments have been aggregated to form the above reportable operating segments. Segment information is included in 34.01 of the Audited Financial Statements. A net profit of 82,174.31 lakh Taka was made in the refined product sector, and a net profit of 5,936.66 lakh Taka was made in the lubricants product sector.

Operating Cost:

Total operating expenses stood at taka 17,318.69 Lac as against taka 15,830.12 Lac in the previous year. There has been an increase in administrative, selling and distribution expenses of Tk. 1,488.57 Lac including Gratuity provision; Financial Expenses and Interest Expenses through BPC increased by taka 588.05 Lac as against the previous year. Working/operational gain in the previous year was taka 1,697.75 Lac and in the reporting year, it stood at taka 2,108.27 Lac. Working/Operational gain has increased by taka 410.52 Lac as compared to the previous year.

Other non-operating Income:

During the year 2024-2025, Company earned Tk 68,645.60 Lac from bank deposits; interest on company's house Building & Land purchase finance scheme; jetty throughput charges and other receipts as against Tk. 57,315.41 Lac in the previous year, details of other non-operating income have disclosed under Note 32 of the Financial Statements.

Return on Capital Employed:

Company's Return on capital employed is 29.01% in financial year 2024-2025.

Debtors and Creditors:

Debtors/Accounts receivable balances as on 30th June 2025 were Taka 223,738.41 Lac as against Taka 174,766.07 Lac on 30th June 2024. Debtors/Accounts receivable balances due from BPC were Taka 194,009.23 Lac and taka 2,025.53 Lac due from subsidiary companies under BPC and Tk 27,703.65 from other Government & Semi- Government Organizations.

Creditors' balances as on 30th June 2025 is taka 772,115.33 Lac out of which taka 673,911.66 Lac was due to BPC against product cost, other expenses & for other finance and the payment of product cost & others made subsequently in the following months; the Creditors balance for previous year as on 30th June 2024 was taka 710,316.97 Lac. The Stock balance as on 30th June 2025 was Taka 165,592.78 Lac and Cash & Bank balances including FDR were taka 661,018.26 Lac. Therefore, Company's liabilities are fully covered by sufficient stock, Cash & Bank balances and debtor/receivable balances.

Capital Structure:

Description		Amount
Authorized Capital:		
40,00,00,000	Equity Shares of taka 10- each	400,00,00,000
Issued, Subscribed and Paid-up Capital:		
i)	3 Ordinary shares of taka 10/-each fully paid –up in cash	30
ii)	50,00,000 Ordinary shares of taka 10/- each issued for consideration other than cash	5,00,00,000

iii)	54,50,002	Ordinary shares of taka 10/- each issued as bonus share	5,45,00,020
iv)	2,95,49,995	Ordinary shares of taka 10/- each issued bonus share	29,54,99,950
v)	40,00,000	Ordinary shares of taka 10/- each issued as bonus share	4,00,00,000
vi)	22,00,000	Ordinary shares of taka 10/- each issued as bonus share	2,20,00,000
vii)	23,10,000	Ordinary shares of taka 10/-each issued as bonus share	2,31,00,000
viii)	1,45,53,000	Ordinary shares of taka 10/- each issued as bonus share	14,55,30,000
ix)	1,89,18,900	Ordinary share of taka 10/- each issued as bonus share	18,91,89,000
x)	1,63,96,380	Ordinary shares of taka 10/- each issued as bonus share	16,39,63,800
xi)	98,37,828	Ordinary shares of taka 10/- each issued as bonus share	9,83,78,280
Total	10,82,16,108	Shares	108,21,61,080

Classification of Shareholders:

Name of the Shareholder	As at 30 June 2025		As at 30 June 2024	
	No. of Shares	Holding (%)	No. of Shares	Holding (%)
Bangladesh Petroleum Corporation (BPC)	63,486,782	58.67	63,486,782	58.67
Institutions (Financial & Others)	36,164,748	33.42	36,441,463	33.67
Foreign	102,297	0.09	39,513	0.04
Individuals	8,462,281	7.82	8,248,350	7.61
Total	108,216,108	100.00	108,216,108	100.00

Details of capital Structure have disclosed under Note-15 of the Financial Statements.

Debt – Equity:

By the letter No. 20.494.014.01.12.069.2011/279 dated: 23.10.2011, the Planning Commission of Government of Bangladesh directed MPL, POCL & JOCL to construct 03 Storage Tanks by each marketing company and exchange one of the Tanks with each aforesaid marketing company. At the end of such exchange, MPL is left with four Tanks having storage capacity, cost of construction, year of capitalization as under:

Description	Number of tanks	Cost (Taka)	Year of Capitalization
Main Installation (10,000 M.T. each)	02 Nos	14,56,95,619	2015
Godenail Depot (8,000 M.T.)	01 No	6,58,38,779	2015
Baghabari Depot (10,000 M.T.)	01 No	12,60,74,686	2014

Out of the total construction cost, MPL shall bear 15% whereas Govt. shall finance 85%. Out of 85% cost, 60% shall be long term loan bearing 5% interest with a grace period of 05 years repayable within 20 years and balance 40% of cost shall be converted as equity of the Company. The Company has provided due interest to be paid to Govt. and awaiting from decision for BPC and Direction of the Ministry of Finance to issue share certificate in respect of 40% of the Cost of Tank.

Furthermore, during the year, the company has a short term deferred liability of taka 1,099.54 Lac which is fully Employees funded Gratuity Fund to be paid to the Trustee board of Gratuity Fund after approval of Accounts in the 47th AGM.

Shareholders Fund:

The Shareholders equity /funds as on 30th June 2025 was taka 301,392.11 Lac which was taka 253,356.66 Lac on 30th June 2024. During the year shareholders fund increased by taka 48,035.45 Lac. There is no outside financing which points to a risk free capital structure.

General Reserve:

The balance of General Reserve as on 30 June 2025 is taka 219,050.00 lac, the Board of Directors proposed to transfer taka 44,000.00 lac, after the transfer the balance of the fund will Taka 263,050.00. The Reserve fund is kept to meet the increasing demand of petroleum products in the country, for continuing construction of 19 storied building at plot No. 72 Agrabad C/A, Chattogram; to undertake income generating projects for the best utilization of company owned 13.30 acres land at Maheshwarpasha and Mirerdanga, Khulna; automation of operational activities of Main Installation and up-country depots. The company has also taken steps to construct a high-rise building at plot No. 131,132 & 133 Motijheel C/A Dhaka, new storage tanks for Products and other related construction works at Main Installation, Chattogram and other up country depots.

Risks & Concerns:

The company's risk management policies are established to identify and analyze the risks faced by the company to set appropriate risk limits and controls and to monitor risks and adherence to limits. The Board of Directors are regularly monitoring risk management policies, procedures and systems are reviewed regularly to reflect changes in market conditions and the company's activities and threats to our profitability and sustainable growth. Our Risk Management capabilities are supported by a strong management structure, information system, and regular analysis of market, economic scenario and robust policies to cope with the challenges. A summary of the significant risks and the way of managing risks adopted by our company is included in Note-50.00 of the Financial Statements.

Board of Directors:

- i. Composition and size of the Board:
On 30th June 2025, there were 10 members on the Board. The Board comprises of Chairman, two independent directors, a shareholder director, five directors and Managing Director.
- ii. Board Meeting and attendance:
During the period ended 30 June 2025, there were 30 (Thirty) Board Meeting held. The Attendance status of the meeting shown in the Note-39.00 of the Financial Statement.
- iii. Remuneration of Directors including Independent Director:
Directors were remunerated as per the decision of the Board and as per approval of the AGM, detailed report of the Directors' Remuneration shown in the Note-29.00 of the Financial Statement and included in Annexure-2.

Retirement & Re-nomination of Directors:

In accordance with Articles 140, 141, and 142 of the Company's Articles of Association and Section 1(2)(b) of the 'Corporate Governance Code' issued by the Bangladesh Securities and Exchange Commission via Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated June 3, 2018, one-third of the directors (excluding Independent Directors and the Managing Director) shall retire by rotation on the basis of seniority at the Annual General Meeting. At this Annual General Meeting, Mrs. Farzana Momtaz, Mr. Md. Ziaul Haque, and Shareholder Director Mr. Zeyad Rahman will retire

from the Board of Directors. Pursuant to Articles 129 and 143 of the Articles of Association, Mrs. Farzana Momtaz and Mr. Md. Ziaul Haque are eligible for re-election at this Annual General Meeting.

Audit Committee:

The Audit Committee conducted 04(Four) meeting to scrutinize Annual Financial Accounts and Statement for the year ended 30 June, 2025; 1st Quarter accounts ended 30 September 2024; Half Yearly account for the period ended 31 December, 2024 and third Quarter Report for the period ended 31 March, 2025. The purpose of the Audit Committee is to ensure and to improve the adequacy of internal control system and provides the update information to the Board of Directors. The committee is empowered to examine the matter relating to the financial and other affairs of the Company.

Nomination and Remuneration Committee(NRC):

As per Bangladesh Securities and Exchange Commission notification No. BSEC/CMRRCD/2006-158/207/ADMIN/80 Dated 03 June 2018 section 6(2) of the Corporate Governance Code a “Nomination and Remuneration Committee (NRC) has formed consist of 03(Three) members by company’s Board of Directors. NRC operates and conducts its duties as per Corporate Governance Code. It has conducted 05(five) meeting in the financial year 2024-2025.

Related Party Transactions:

Details of the related party transactions are described at Note-44.00 of the Financial Statements of this Annual Report as per IFRS and IAS.

Significant variance in Quarterly performance with Annual Financial Statements:

Significant variance in Annual Financial Statements

There were no significant variance in overall annual performance. Throughout the year company maintained uniform performance both in operational and financial perspectives. However, EPS and NOCFPS increased significantly in the Financial Year 2024-2025 compared to the Financial Year 2023-2024, as described below:

Significant Variance in Earning per Share (EPS):

Due to an increase in the company's margin per liter, Earning per Share (EPS) increased by 11.28 Taka or 22.51% due to significant growth of 520,093,925 Taka in the gross margin sector and 1,133,017,983 Taka in the non-operating income sector.

Significant Variances in Net Operating Cash Flows per Share (NOCFPS):

Including a decrease of 31,072,394,986 Taka in the amount of cash paid for operating expenses, suppliers, and others, and an increase of 1,133,017,983 Taka in operating income, the total increase in this sector is 32,205,412,969 Taka. Additionally, cash received from customers decreased by 14,928,931,486 Taka, and cash paid for taxes and financial expenses increased by 433,869,536 Taka, as a result of which the operating cash flow increased significantly by 16,842,611,947 Taka compared to the previous year, which represents a 337.13% increase in NOCFPS in the year under review.

Significant variance with Quarterly Financial Statements

Significant Variance in Earning per Share (EPS):

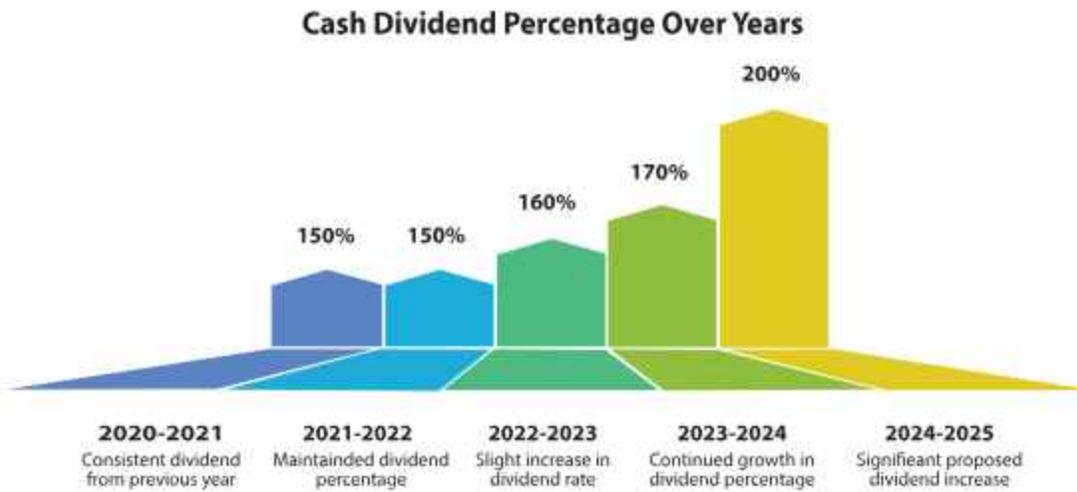
In the 3rd quarter of FY 2024–2025, due to an increase in margin per liter and higher income from other operational segments, net profit after tax increased significantly. As a result, earnings per share rose by Tk 10.84 or 39.82%.

Significant Variances in Net Operating Cash Flows per Share (NOCFPS):

In FY 2024–2025, the annual report shows that NOCFPS increased by 1140.49% compared to the 3rd quarter of the same year. Due to relatively lower institutional operating expenses and payments to suppliers amounting to Tk 21,175,003,238, along with an increase in income from operating activities of Tk 1,146,283,544, additional cash inflow was generated. As a result, in the mentioned 3rd quarter, NOCFPS stood at Tk 163.66, reflecting an increase of 1140.49%.

Proposed Dividend:

The Board of Directors meeting held on 09 November 2025 has proposed to pay cash dividend of taka 20.00 (Taka Twenty) per 10 (Ten) taka share (200%). Board has proposed to pay the dividend amounting to Tk. 21,643.22 lac @ 200%(Tk. 20.00 per share) on the basis of paid up capital of Tk. 10,821.61 Lac on the record date of 10 December 2025 which will be payable as dividend subject to approval of the shareholders in this 47th Annual General Meeting.



Dividend Distribution Policy:

In compliance with Bangladesh Securities and Exchange Commission (BSEC) Directive No. BSEC/CMMRCD/2021-386/03 dated 14 January 2021 on dividend distribution and management of all listed companies in Bangladesh, Meghna Petroleum Limited has published its Dividend Distribution Policy on its official website (www.mpl.gov.bd).

Contribution to National Exchequer:

The company contributed total amount of taka 57,438 lac to the National Exchequer in the financial year 2024-2025, which was Tk. 56,223 lac in the financial year 2023-2024 in the form of VAT, Customs Duty and Advance Income Tax, Dividend to BPC and others.

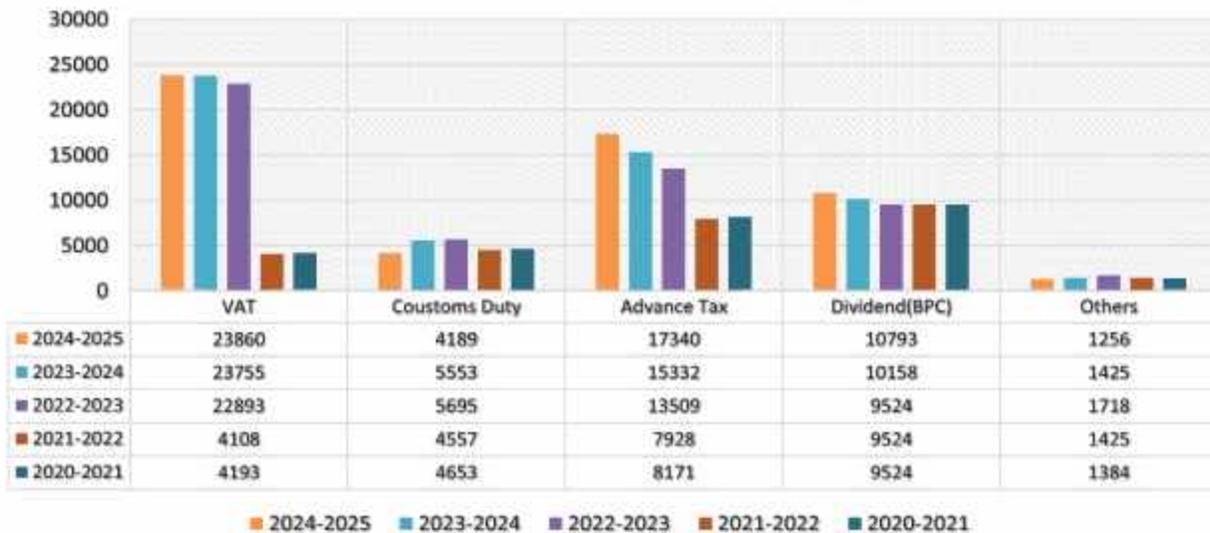
Figures in Lac Taka

Particulars	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
VAT and Trade VAT	23,860	23,755	22,893	4,108	4,193
Customs Duty	4,189	5,553	5,695	4,557	4,653

Figures in Lac Taka

Particulars	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Income Tax *	17,340	15,332	13,509	7,928	8,171
Dividend (to BPC)	10,793	10,158	9,524	9,524	9,524
Others(River dues & Other tax)	1,256	1,425	1,718	1,425	1,384
Total:	57,438	56,223	53,339	27,542	27,925

Contribution to National Exchequer



The Corporate tax rate was 20.00% for the financial year 2024-2025 which is 20% for the year 2023-2024 for BSEC-listed companies.

Explanation of Auditors Observations on Financial Statements :

Clarification on behalf of Board of Directors regarding Joint Auditors observation in this financial statement are as under:

Auditors' Qualified Opinion was:

- i) **Note 7.00:** Among the amounts invested by the Company in various banks, no provision has been made against certain banks for non-performing amounts.

Clarification:

Despite vigorous efforts to recover the invested funds, it has not been possible to recover the principal and profit from some banks. Besides, efforts in this regard are ongoing through Bangladesh Bank. Although no provision for the principal was made in the current financial year, the bank's profit against the non-performing assets was not recognized as income.

- ii) **Note 16.00:** As per FRC Circular No. 146/FRC/SM/2020/251 dated 11 February 2020, the share money deposit amounting to BDT 116,061,862 was required to be converted into shares within six months from the date of receipt; however, it was not converted into equity.

Clarification:

In the case of the share money deposit, the issuance of share certificates is pending due to awaiting instructions and approval from the BPC/concerned administrative authority.

- iii) **Note 23.03:** According to the VAT return, the VAT payable shown in the company's accounts has been overstated compared to the amount payable to the VAT authority.

Clarification:

In June 2025, the company's payable VAT amounted to Tk. 14.83 crore, which was settled in July 2025 with VAT Return, and claim against VAT of Tk. 35.63 crore for the financial year 2019-2020 has been shown as payable VAT in the company's accounts.

- iv) **Note 28.00:** There is a discrepancy between the total sales shown in the VAT return and the total sales recorded in the company's accounts.

Clarification:

VAT on imported fuel oil is paid by BPC on behalf of MPL, and in the VAT return the imported goods are included and shown as the company's sales by BPC.

Auditors' Emphasis of Matters was:

- i) **Note 4.02:** Although the revaluation of the company's fixed assets has been completed by a valuer enlisted with the Bangladesh Securities and Exchange Commission (BSEC), the effect of this valuation has not been reflected in the company's financial statements. Moreover, the financial statements have been prepared without carrying out an impairment of assets exercise.

Clarification:

As a listed company, any decrease or increase arising from the revaluation of assets cannot be recognized in the company's financial statements without the approval of the BSEC. Subject to BSEC approval, the decrease/increase from the revaluation of assets should be incorporated in the company's financial statements, and an impairment of assets exercise shall be completed at the earliest possible time.

- ii) **Note 5.00:** In accordance with the requirements of IFRS 16, the Right-of-Use assets have not been properly recognized/presented.

Clarification:

As per IFRS 16, the Right-of-Use assets will be recognized in the company's financial statements for the year 2025-26.

- iii) **Note 11.01:** Confirmation of balances has not been obtained from the company's debtors and creditors through balance confirmation requests.

Clarification:

Necessary steps will be taken to respond to the letter of inquiry sent by the auditor to the business debtor to confirm the amount due.

- iv) **Notes 7.00, 8.00, 9.00, and 14.02:** Balance confirmations have not been obtained from the company's banks regarding the balances shown in the company's financial statements.

Clarification:

Necessary steps will be taken to respond to the letter of inquiry sent by the auditor to the banks for the balances shown in the financial statements.

- v) **Note 17.00:** Despite the absence of a policy for the transfer of funds from undistributed profit to the general reserve, the company makes the transfer every year.
Clarification:
The company will take necessary action regarding this matter later.
- vi) **Note 18.00:** The Depreciation Fund Deed & Rules of the company were not found.
Clarification:
A draft of the Depreciation Fund Deed & Rules has been prepared, which will be presented to the Board of Directors for approval.
- vii) **Note 19.00:** During the preparation of the financial statements, the actuarial valuation method was not followed for Gratuity liability in accordance with IAS-19.
Clarification:
Necessary steps will be taken to determine the Gratuity liability using the actuarial valuation method as per IAS-19 requirements.
- viii) **Note 21.00 & 22.00:** Short-term loans were not repaid to the lending institutions on time.
Clarification:
A letter will be sent to the Administrative Ministry through BPC (Bangladesh Petroleum Corporation) regarding the repayment of short-term loans to the lending institutions.
- ix) **Note 23.03:** Among the funds invested by the company in various banks, the profit receivable from some banks has not been shown as income.
Clarification:
As per the decision of company's board of directors, the outstanding profit has not been shown as income.

Auditor's Opinion and Explanation on 'Other Matters' of the Company's Audited Accounts for the Fiscal Year 2024-2025:

- i) The company has entered into agreements with 13 LPG refueling stations, and the company is entitled to a royalty of Taka 0.50 per liter of LPG sold from those refueling stations, along with an additional Taka 0.50 per liter for BPC (Bangladesh Petroleum Corporation), which is currently recognized as revenue on a cash basis.
Clarification:
As per the agreement executed with the LPG Auto gas company, the funds received as royalties are included in the books of accounts subject to their receipt on a cash basis.
- ii) Advance tax paid during the renewal of vehicle fitness and trade licenses was under provisioned in the 2023-2024 financial year.
Clarification:
In the company's 2023-2024 income tax return, the advance tax paid during the renewal of vehicle fitness and trade licenses was duly claimed and settled. The adjustment has been properly accounted for in the 2024-2025 financial year.

Business Development:

MPL has 836 Nos. Filling Stations, 180 Nos. Packed Point Dealers, 902 Nos. Agents, 1249 Nos. LPG dealers, 47 Nos. Marine dealer, 06 Nos. Consumer outlets and 11 Nos. Auto Gas Operator in its marketing network. They are playing vital role for the development of our market. Company has established business relationship with some direct customers/ industries/power plants. Company has

also supplied POL product through floating pump to the river transports. The management has taken initiative to extend supply of fuel to the various development projects of Government. Supplies of BP, Castrol and other renowned brands of Lube oil to the power stations and other customers are continuing. The company is supplying bunker to the vessels (domestic and ocean going) of Bangladesh Shipping Corporation and other foreign & foreign going vessels to earn more profit.

Project Development and Implementation:

To expand and improve our operational network & to develop additional infrastructure, details of significant implemented projects/development activities in the Fiscal Year 2024-2025 are provided below:

1. Construction of an LPG Warehouse at the main establishment, Patenga, Chattogram.
2. Changing the roofing sheet of the Lube Warehouse-2 including other ancillary works at the main establishment, Guptakhal, Patenga, Chattogram.
3. Construction of 01 tank with a capacity of 6,000 KL at Fatullah Depot, Narayanganj.
4. Construction of 01 tank with a capacity of 1,000 KL at Godnail Depot, Narayanganj.
5. Tank renovation work including other ancillary works with a capacity of 480 KL at Daulatpur Depot, Khulna.
6. Construction of RCC pavement in front of the filling point, construction of the main gate and security room on the river bank, construction of the boundary wall, and other ancillary works at Daulatpur Depot, Khulna.
7. Construction of the boundary wall at Messrs. Rahman Filling Station (A-Site) in Rangpur.

The following Development Works are under progress:

Details of development activities under implementation in the financial year 2025-2026 are provided below:

1. Remaining construction work of the 19-story Meghna Building with 3 basement floors in the Agrabad Commercial Area, Chattogram.
2. Procurement of Laboratory Equipment (Distillation Apparatus) at the main establishment, Patenga, Chattogram.
3. Procurement of Laboratory Equipment (Portable Octane Analyzer) at the main establishment, Patenga, Chattogram.
4. Procurement of Laboratory Equipment (Kinematic Viscosity Apparatus) at the main establishment, Patenga, Chattogram.
5. Procurement of Automatic Sulfur Analyzer for the main establishment, Chattogram, and Daulatpur Depot, Khulna.
6. Renovation work of a tank (T-451) with a capacity of 6480 metric tons at the main establishment, Chattogram.
7. Construction of RCC pavement at the furnace oil loading point at the main establishment, Patenga, Chattogram.
8. Feasibility study for the automated execution of operational activities at the main establishment, Chattogram, and depots nationwide.
9. Installation of a 400-kilowatt capacity rooftop solar plant at the main establishment, Chattogram.

10. Completion of pipeline network construction and other activities for receiving diesel directly at the main establishment through the SPM (Single Point Mooring) project.
11. Construction of a tank with a capacity of 1,000 KL at Fatullah Depot, Narayanganj.
12. Construction of a tank with a capacity of 10,000 KL at Godnail Depot, Narayanganj.
13. Construction of a tanker lorry delivery point at Godnail Depot, Narayanganj.
14. Construction of a boundary fencing wall on the south side of Mongla Oil Installation including other ancillary works.
15. Construction of a boundary wall at EPOL Depot, Dhaka, including other ancillary works.
16. Construction of a canopy at Binimoy Filling Station (A-Site) in Dhaka.
17. Construction of a boundary wall and shed at Meghna Model Service Centre (MMSC), Dhaka, including other ancillary works.
18. Riverbank protection work including the construction of a boundary wall on the river bank at Jhalokathi Depot.
19. Lube warehouse, watch tower construction, and ancillary works at Barishal Depot.
20. Raising the floor of the lube warehouse and construction of the furnace oil delivery pipeline, including other ancillary works at Daulatpur Depot, Khulna.
21. Construction of 2 underground tanks with a capacity of 200,000 liters each at Moglabazar Depot.

Human Resources Management:

Skilled and efficient human resources are an essential precondition for success and consistent progress of any organization. As a human resources development endeavor, company regularly arranges proper training for its work force. In the fiscal year under review, the company arranged training for officers, workers, and employees within the country at various institutions, including the Dhaka Stock Exchange, Bangladesh Petroleum Training Institute (BPTI), Monitoring Cell-Finance Division of the Ministry of Finance, Department of Shipping, Department of Environment, BPC Training Center-Joypahar-Chattogram, and Bangladesh Institute of Management (BIM), among others.

Employee Relationship:

The company has traditionally maintained a harmonious relationship between the workers and employees and the management, and this relationship continued in the current financial year as in previous years. A good relationship between workers, employees, and management is particularly important for the development, progress, and stability of an organization. The management is always aware of this matter. In accordance with labor law, workers' and employees' claims are settled every two years through a bilateral agreement. The company's primary objective is to strengthen its commercial position and achieve social goals through the maintenance of good relations and mutual harmony between workers, employees, and management. As part of employee welfare activities, the company organizes picnics, as well as indoor and outdoor games for its employees.

Safety and Environment Protection Program:

As a part of environment protection program, company has carried out tree plantation program on a regular basis. To ensure proper safety & security, firefighting system has improved and training and fire drilling has arranged.

Appointment of Statutory Auditors:

Company's external Joint Auditors are M/S Hussain Farhad & Co., Chartered Accountants and M/S. Haque Bhattacharjee Das & Co., Chartered Accountants for audit of Accounts for the Financial Year 2024-2025. Among them M/S Hussain Farhad & Co., Chartered Accountants has completed the

tenure of 03 (three) years and M/S. Haque Bhattacharjee Das & Co., Chartered Accountants has completed the tenure of 01 (one) year. As per directives of Bangladesh Securities and Exchange Commission, the existing auditor M/S Hussain Farhad & Co., Chartered Accountants will not be eligible for re-appointment, since they have completed the tenure of 03 (three) consecutive years terms as auditor of the company. BPC and Company Board have nominated M/S Hoda Vasi Chowdhury & Co., Chartered Accountants and M/S Hoque Bhattacharjee Das & Co., Chartered Accountants to act as joint auditors for the year 2025-2026. The company board recommended to place it in 47th AGM for final approval of them as Joint Auditors for the year 2025-2026. The Board of Directors also has recommended audit fee of Tk 3,00,000 (Three Lac only) equally devisable between the two firms.

Corporate Governance:

The company is determined to ensure good governance abiding by all applicable rules and regulations and to discharge its obligation to the valued shareholders, customers as well as the society. MPL has taken necessary steps to maintain standard corporate management. As the Company is enlisted with the Dhaka Stock Exchange Limited and the Chittagong Stock Exchange Limited; the rules, regulations and guidelines of the Bangladesh Securities and Exchange Commission have been followed and disclosed in this report as **Annexure-3** in respect of financial statements and Compliance Report as per the BSEC Notification No. **SEC/CMRRCD/2006-158/207/Admin/80** dated **03 June 2018**.

System of Internal Control

Being a listed company and a subsidiary of BPC, Meghna Petroleum Limited has well defined internal control system based on its large storage capacity and distribution channel in all over the country. A well-established system ensures reasonable assurance of the internal checking system of monetary transactions and safeguards of the company's assets. The internal control systems are reviewed by the Internal Audit Department of the company and report directly to the Managing Director as well as Audit Committee. The Internal Control System ensures receiving a quality product from ERL, import and various fractionation plants, distribution of the POL products to various locations, purchase of stores & spares and non-current assets.

In order to establish a strong Internal Control System in the company, Statutory External Auditors' play a vital role through reporting of true and fair view of the income, expenses, assets and liabilities in the Financial Statements. They ensure the interest of the investors and safeguarding of the company's assets and also ensure complete application of the Corporate Governance Code.

Future Development Work plan of the Company:

1. Construction of a multi-story commercial building on 22.5 katha of land at 131-133, Motijheel, Dhaka.
2. At the main plant in Chattogram, construction of 1 POL storage tank with a capacity of 3,000 kilolitres to increase oil storage capacity.
3. At the main plant in Chattogram, construction of a box culvert in front of the main gate along with pipeline modifications.
4. At the main plant in Chattogram, construction of 1 POL storage tank with a capacity of 10,000 kilolitres to increase oil storage capacity.
5. At the South Terminal of the main plant, construction of a new oil tank with a capacity of 3,000–4,000 kilolitres at the site of T-463.
6. At Fatullah Depot, Narayanganj, expansion of the existing warehouse to increase storage capacity for lubricating oil.

7. At Sirajganj, Baghabari Depot, construction of RCC pavement and warehouse/open shed for proper storage and handling of lube drums and LPG.
8. Conversion of Ali Ganj Depot, Narayanganj into a full-fledged petroleum depot / revenue-generating project.
9. Adoption of a revenue-generating project for optimal utilization of 13.30 acres of company-owned land at Moheshwarpasha and Mirerdanga, Khulna.
10. Automation of main installations at Patenga, Chattogram, and various depots.
11. At Moulvibazar, Sreemangal Depot, construction of 1 semi-underground tank with a capacity of 200 kilolitres for oil storage.
12. Implementation of ERP software in the company.
13. At Parbatipur Depot, construction of 1 underground tank with a capacity of 200 kilolitres.
14. At Jhalokathi Depot, construction of 1 octane tank with a capacity of 1,000 metric tons.
15. At Meghna Model Service Center (MMSC), Power House Mor, Khulna, construction of office building along with other ancillary works.
16. At Meghna Model Service Center (MMSC), Jora Gate, Khulna, construction of office building, underground oil tanks (MS-15,000 L, HOBC-15,000 L, HSD-30,000 L) along with other ancillary works.

Subsequent Events:

The subsequent events after reporting periods are included in Note-47 (Contingent Liabilities) and Note-48 (events after reporting period) of the Financial Statements, other than those there is no subsequent event after the date of Financial Position and till the date of this report which could affect the ability of the users of these financial statements to make an appropriate evaluation.

Corporate Social Responsibility (CSR):

Meghna Petroleum Limited always gives utmost importance to corporate social responsibility. MPL's commitment to connect business decisions to ethical, social and environmental concerns remains to be one of the strongest foundations of the Company. During the financial year Meghna Petroleum Limited has contributed/donated Tk. 89.75 Lac to poor patients for treatment, various Mosjid, Madrasa and Government & Non government organizations under its CSR activities.

Certification by the CEO & the CFO:

Declaration or certification of the CEO & the CFO to the Board as required under BSEC notification No. **BSEC/CMRRCD/2006-158/207/Admin/80** dated **03 June, 2018**, condition No. 3(3) is included in **Annexure-3(C)**.

Directors' Responsibilities Statements:

Pursuant to the BSEC notification No. **BSEC/CMRRCD/2006-158/207/Admin/80** dated **03 June, 2018** the Directors confirm that:

- a) The financial statements prepared by the management of Meghna Petroleum Limited fairly present its state of affairs, the result of its operations, cash flows and changes in equity.
- b) Proper Books of Account of the Company has maintained.
- c) Appropriate accounting policies have consistently applied in preparation of the financial statements and that the accounting estimates are based on reasonable and prudent judgment.
- d) International Accounting Standard (IAS)/International Financial Reporting Standards (IFRS) /Financial Reporting Council (FRC) guideline and other regulatory guidelines, as applicable in Bangladesh, have followed in preparation of the financial statements and any departure there from has adequately disclosed.

- The system of internal controls sounds in design and has effectively implemented and monitored.
- e) There are no doubts upon the company's ability to continue as a going concern and the annual accounts have been prepared as a going concern basis.
 - f) The key operating and financial data for the last five years is disclosed in **Annexure-6**.
 - g) The pattern of shareholding is disclosed in Note-15.01 in the Financial Statement.
 - h) A compliance status report with requirements of corporate governance as required by BSEC has disclosed in Regulatory Compliance Report segment.
 - i) There is a declaration of 200% cash dividend Tk. 20.00 per share for the financial year 2024-2025.

Acknowledgements:

The year-end performance of Meghna Petroleum Limited in 2024-2025, even with so many challenges confronted, demonstrates the determination of the Board, Management and Staff of the company. The Board of Directors also recognizes that its' journey to attainments during the year was possible because of the co-operation, positive support and guidance that it had received from Energy and Mineral Resources Division of the Ministry of Power, Energy and Mineral Resources, Other Ministries, Bangladesh Petroleum Corporation and its subsidiaries, Bangladesh Security and Exchange Commission, Dhaka Stock Exchange Limited, Chittagong Stock Exchange Limited, Central Depository Bangladesh Limited, British Petroleum, Castrol, Bankers and other Government, Semi-Government and Autonomous organizations.

The outstanding achievement of the year is more than a tribute to the large numbers of dealers, agents and distributors spread all over the country of the company upfront, with numerous stakeholders backstage. The Board of directors also recognizes the effort and determination towards improving the service to our valued customers and users.

The employees of the company have continued to display their total commitment towards the pursuit of excellence. The Directors take this opportunity to place on record their appreciation for the valuable contribution made by the employees and look forward to their services with zeal and dedications in the years ahead to enable the company to scale even greater heights.

Directors are thankful to the shareholders for their faith and continued support in endeavors of the company.

For and on behalf of the Board of Directors.


(Farzana Mamtaz)
Chairman

BANGLADESH ASSOCIATION OF PUBLICLY LISTED COMPANIES

Renewed Certificate

This is to certify that

MEGHNA PETROLEUM LIMITED

*is an Ordinary Member of Bangladesh Association of Publicly Listed Companies
and is entitled to all the rights and privileges appertaining thereto.*

This certificate remains current until 31st December, 2025.

Ref. No: CM-2025/214

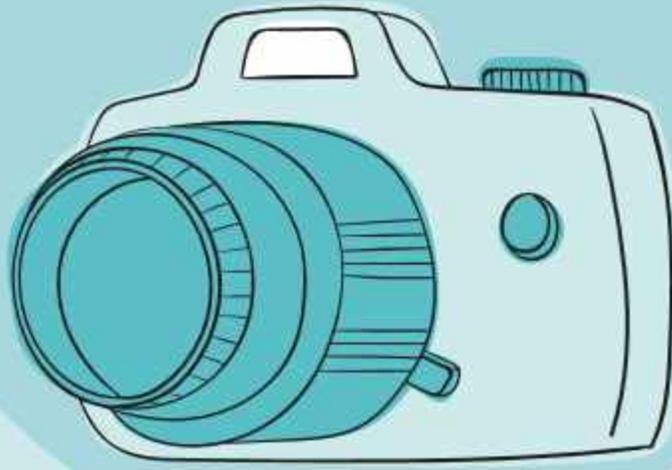
Date of issue : May 18, 2025



Secretary General

BAPLC

আলোকচিত্রে
কোম্পানির
কার্যক্রম





ডিজিটাল প্ল্যাটফর্মে অনুষ্ঠিত ৪৬তম বার্ষিক সাধারণ সভায় কোম্পানির সম্মানিত পরিচালকমণ্ডলীর অংশগ্রহণ।



কোম্পানির পরিচালনা পর্ষদ সভায় সম্মানিত পরিচালকমণ্ডলীর অংশগ্রহণ।



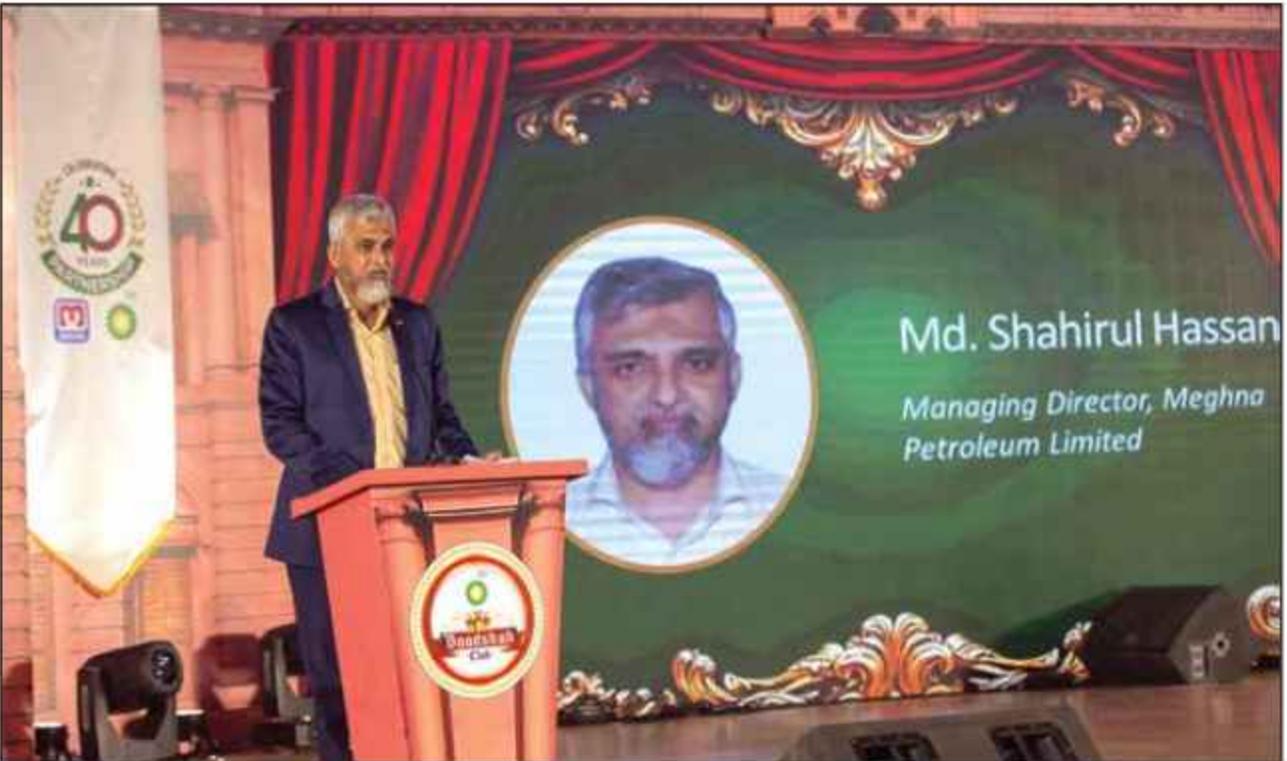
বিদ্যুৎ বিভাগের মাননীয় সচিব এবং কোম্পানির পরিচালনা পর্ষদের সম্মানিত চেয়ারম্যান জনাব ফারজানা মমতাজ কর্তৃক খুলনাস্থ মহেশ্বর পাশায় অবস্থিত কোম্পানির মালিকাবীন ভূমি পরিদর্শন।



বিদ্যুৎ বিভাগের মাননীয় সচিব এবং কোম্পানির পরিচালনা পর্ষদের সম্মানিত চেয়ারম্যান জনাব ফারজানা মমতাজ কর্তৃক কোম্পানির দৌলতপুর ডিপোতে বৃক্ষরোপন।



বগুড়ায় অনুষ্ঠিত ডিলার্স মিট-এ বক্তব্য প্রদান করছেন বাংলাদেশ পেট্রোলিয়াম কর্পোরেশন এর সম্মানিত চেয়ারম্যান (সচিব) মোঃ আমিন উল আহসান।



বিপি বাদশা মিট ২০২৫-এ বক্তব্য রাখছেন কোম্পানির ব্যবস্থাপনা পরিচালক জনাব মোঃ শাহীরুল হাসান।



মেসার্স নাহার এন্টারপ্রাইজ এর সত্ত্বাধিকারী জনাব বশির আহমেদ-কে ঢাকা অঞ্চলে সর্বাধিক বিপি লুব্রিকেন্টস্ বিক্রয়কারী হিসেবে সম্মাননা ফ্রেস্ট প্রদান।



মেসার্স আলম ট্রেডার্স এর সত্ত্বাধিকারী জনাব মোঃ শাহ্ রিয়ার আলম (নয়ন)-কে বগুড়া অঞ্চলে সর্বাধিক বিপি লুব্রিকেন্টস্ বিক্রয়কারী হিসেবে সম্মাননা ফ্রেস্ট প্রদান।



মেসার্স আলম অটোমোবাইল এর সত্ত্বাধিকারী জনাব ফরিদুল আলম-কে চট্টগ্রাম অঞ্চলে সর্বাধিক বিপি লুব্রিকেন্টস্ বিক্রয়কারী হিসেবে সম্মাননা ফ্রেস্ট প্রদান।



মেসার্স মীর আহসানউদ্দিন এর সত্ত্বাধিকারী জনাব মীর আহসান উদ্দিন পারভেজ-কে খুলনা অঞ্চলে সর্বাধিক বিপি লুব্রিকেন্টস্ বিক্রয়কারী হিসেবে সম্মাননা ফ্রেস্ট প্রদান।



বিপি বাদশা মিট ২০২৫ এর অংশগ্রহণকারী সম্মানিত ডিলারগণ এবং কোম্পানির কর্মকর্তাবৃন্দ।



চট্টগ্রামস্থ পতেঙ্গায় অবস্থিত কোম্পানির প্রধান স্থাপনায় অগ্নি নির্বাপন মহড়ার একাংশ।



চট্টগ্রামের আত্মবাদস্থ ৭২নং প্লটে নির্মাণাধীন ৯তলা বিশিষ্ট প্রধান কার্যালয় ভবন।



চট্টগ্রামের আত্মবাদস্থ ৭২নং প্লটে ৯তলা বিশিষ্ট প্রধান কার্যালয় ভবন নির্মাণ কার্যক্রম।



চট্টগ্রামের পতেঙ্গায় অবস্থিত কোম্পানির প্রধান স্থাপনা।



কোম্পানির প্রধান স্থাপনায় অবস্থিত অয়েল ট্যাংক।



কোম্পানির প্রধান স্থাপনায় অবস্থিত লুব ওয়ার হাউস।



কোম্পানির প্রধান স্থাপনায় মজুদকৃত এলপি গ্যাস সিলিভার।

Board of Directors



Farzana Mamtaz

Secretary, Power Division.
Chairman, Meghna Petroleum Limited
Chairman, LP Gas Limited
Chairman, Barapukuria Coal Mining Company Ltd.
Director, Bangladesh Infrastructure Finance Fund Ltd.
Director, Infrastructure Development Company Ltd.
Director, Infrastructure Investment Facilitation Company (IIFC)



Ummul Hasna

Secretary (Retired)
Independent Director
Meghna Petroleum Limited



Md. Abdullah Al Mamun

Secretary (Retired)
Independent Director
Meghna Petroleum Limited



Md. Ziaul Huq

Additional Secretary, EMRD
Director, Meghna Petroleum Limited
Chairman, Jalalabad Gas Transmission and Distribution System Ltd.
Director, Sylhet Gas Fields Ltd.



Rownak Jahan

Joint Secretary (Budget-2)
Finance Division, Finance Ministry
Director, Meghna Petroleum Limited

Board of Directors



Najneen Perveen

Director (Finance), BPC & Joint Secretary
Director, Meghna Petroleum Limited
Standard Asiatic Oil Company Limited (SAOCL).



Dr. Md. Ali Ahammad Shoukat Choudhury

Professor, Dept. of Chemical Engineering, BUET
Director, Meghna Petroleum Limited
Director, Institute of Energy and Sustainable Development (IESD), BUET



Zeyad Rahman

Representative of Delta Life Insurance Company PLC &
Shareholder Director, Meghna Petroleum Limited
Director, Delta Life Insurance Company PLC
Director, DLIC Securities Limited
Managing Director, Fintera Solutions Limited



Md. Shahirul Hassan

Managing Director c.c., Meghna Petroleum Limited
Director, Meghna Petroleum Limited



Farhana Akter

Company Secretary A.D.
Meghna Petroleum Limited

Brief Resume of Chairman



Farzana Mamtaz

Secretary, Power Division.

Chairman, Meghna Petroleum Limited

Ms. Farzana Mamtaz is a 15th batch officer of Bangladesh Civil Service (Administration) cadre. She joined the post of Secretary, Power Division, Ministry of Power, Energy and Mineral Resources on 06 October 2024. Before joining this post, she served as Additional Secretary in the Ministry of Agriculture.

Her colorful career began by joining the Divisional Commissioner's Office, Dhaka in 1995 as an Assistant Commissioner. Subsequently, she worked as an Assistant Commissioner in the Deputy Commissioner's Office, Dhaka till June 1999. After serving as a programmer in Bangladesh Computer Council, she served as Assistant Commissioner (Land) one of the most important posts in field administration in Kaliakair, Gazipur and as Upazila Nirbahi Officer in Bhaluka, Mymensingh. Ms. Farzana Mamtaz was working as Senior Assistant Secretary in Local Government Division, Ministry of Public Administration, Power Division and Department of Women Affairs. After being promoted as Deputy Secretary, she worked as Deputy Director (Executive Magistrate) in Women Assistance Program, Department of Women Affairs. Later she worked as Deputy Chief in Human Resource Management Unit, Ministry of Health & Family Welfare.

As a Deputy Secretary, she worked in the Energy and Mineral Resources Division and the Ministry of Social Welfare. After being promoted to the post of Joint Secretary, she served at Ministry of Social Welfare and Ministry of Industries. Later she served as Member (Joint Secretary) at Sustainable and Renewable Energy Development Authority (SREDA) under the Power Division. After her promotion as an Additional Secretary she served at the same position at SREDA from April 2022 to December 2023.

Mother of two sons and only daughter, Ms. Farzana Mamtaz's ancestral home is Uttar Madarsha village of Hathazari Upazila of Chattogram district. Ms. Farzana Mamtaz overcomes the boundaries of Agrani Girls School and Badrunnessa Government Girls' College with merit and success in her student life and obtained Bachelor and Masters Degrees in Applied Physics and Electronics from Dhaka University. After joining to service, she obtained a degree in Information Technology from the Flinders University of South Australia on a scholarship from the Australian Government. She achieved Executive Master of public Health (EMPH) degree from North South University within the country. After joining the civil service, she has taken several skill development trainings in the country and abroad-which she is constantly applying in the workplace to give success.

Brief Resume of Directors



Ummul Hasna
Secretary (Retired)
Independent Director, MPL Board

Ummul Hasna, retired Secretary to the Government of Bangladesh has joined at

Meghna Petroleum Limited as an Independent Director of MPL Board on 29 January, 2025. She is also the Chairman of the Audit Committee of the company, Ummul Hasna served as Government Official belonged to the Bangladesh Civil Service (Administration Cadre) 1985 batch. She served to the Government about 33 years in the field Administration and in the Secretariat of Bangladesh. She worked in different responsibilities including Assistant Commissioner, First Class Magistrate, Senior Assistant Secretary to the Local Government Division and involved in rural infrastructure development, Poverty Reduction Program as well as development and supporting local government bodies such as Union Parishad, Zila Parishad, Upazila Parishad, City Corporation, Pourashava etc. She also served as Deputy Secretary at Ministry of Social Welfare, Ministry of Liberation War Affairs and Ministry of Public Administration, Joint Secretary & Additional Secretary at Ministry of Public Administration and Secretary at Ministry of Labor and Employment. Later she worked as Chairman in Land Reform Board and Land Appeal Board.

Ummul Hasna born in Mymensingh in the year 1962. She obtained BSc (Hons.) MSc (Mathematics) degree from University of Dhaka. In her personal life, she is happily married to Golam Faruk and blessed with one daughter.

Brief Resume of Directors



Md. Abdullah Al Mamun

Secretary (Retired)

Independent Director, MPL Board

Mr. Md. Abdullah Al Mamun retired Secretary to Government of Bangladesh has joined in Meghna Petroleum Limited as an Independent Director of MPL Board on 29 January, 2025. He is also the Chairman of the Nomination and Remuneration Committee (NRC) of the company.

Mr. Md. Abdullah Al Mamun was a Government Official belonged to the Bangladesh Civil Service (Administration) Cadre 9th batch. He has versatile working experiences of over 30 years. He served in various capacities as Assistant Secretary, Senior Assistant Secretary, Deputy Secretary, Joint Secretary, Additional Secretary and Secretary in different Ministries and Divisions. He also worked in Bangladesh Embassy in Iran, Bureau of Manpower Employment & Training and Secondary & Higher Education Division.

Mr. Md. Abdullah Al Mamun was born in Rajbari District in the year 1962. He obtained B.Sc (Honours) and M.Sc degree in Geology from University of Dhaka. He also obtained LLB degree from University of Dhaka and Master of Business from Victoria University, Australia. In his personal life, he is happily married to Tasnim Nahar and blessed with two sons.

Brief Resume of Directors



Md. Ziaul Huq

Additional Secretary
Energy & Mineral Resources Division
Director, MPL Board.

Mr. Md. Ziaul Huq has joined Meghna Petroleum Limited Board a Director on 22 October 2024. He is currently serving as an Additional Secretary in the Energy & Mineral Resources Division. He joined Bangladesh Civil Service (Administration Cadre) in 1999. Prior to joining in the Energy & Mineral Resources Division, he held various key positions in the Ministry of Education, Ministry of Finance, Ministry of Commerce and in the Bangladesh Investment Development Authority (BIDA). He provided consultancy services in the World Bank and the Asian Development Bank funded development projects and closely worked with key development partners in his long professional career. His areas of interest include Governance, Leadership, Policy Reform and Change Management. He earned his first Master's Degree in International Relations from the University of Dhaka and the second one in Organizational Leadership from Monash University, Melbourne. He is also a Director of the Sylhet Gas Fields Ltd. (SGFL) & Chairman of the Board of Directors, Jalalabad Gas Transmission and Distribution System Limited.

In his personal life he is happily married to Dr. Tarana Tasrin and blessed with a son and a daughter.

Brief Resume of Directors



Rownak Jahan

Joint Secretary, Finance Division

Director, MPL Board

Rownak Jahan, Joint Secretary to the Government of Peoples' Republic of Bangladesh has joined as a director of the Board of Meghna Petroleum Limited on 03 October 2024. She, a Career Civil Servant belonging to Bangladesh Civil Service (Administration) Cadre with a wide range of experience of twenty one years since 2003. Working at the Division, District and Sub-District levels in manifold administrative capacities and in two Ministries namely Ministry of Education and Finance Division. In the former, she was responsible for formulation and implementation of education policies of different streams of education, while in the later have been deeply engrossed in budget formulation, monitoring and analysis of a number of vital Ministries of the Government. She is deeply involved with gradual reform process of Public Financial Management (PFM), a crucial process to improve public service delivery, attract investment, reduce corruption, foster more inclusive and effective institutions with the vision to strengthen economic stability.

She has also been delivering lectures on many aspects of Public Financial Management at the Institute of Public Finance (IPF) under the Finance Division as well as the training sessions of different ministries designed for public servants and thereby is contributing in the development of a critical mass Public Finance specialists

Having studied International Relations and Public Policy and Governance respectively at the University of Dhaka and North South University and done another Masters in Public Policy and Management at University of Melbourne, Australia, with emphasis to public finance she developed a prowess to put the Public Financial Management issues of the country in standpoint, delve deep into the matter and think out a scheme which may be appropriate in any given situation. With the considerably long time at the Finance Division, and having different trainings at both home and abroad, she developed a career in the Public Financial sector and hope to contribute more robustly in Government's policy reform agenda in this area.

Brief Resume of Directors



Najneen Perveen

Director (Finance), BPC & Joint Secretary

Director, MPL Board.

Najneen Perveen, Joint Secretary to the Government and Director (Finance) of Bangladesh Petroleum Corporation (BPC) has been a career Civil Servant for 22 years and rendering government services with utmost professionalism, integrity, and dedication in different capacities at field administration as Assistant Commissioner and Magistrate, and at different Ministries such as Ministry of Establishment, Ministry of Commerce, Ministry of Environment, Forest and Climate Change and Ministry of Public Administration as Senior Assistant Secretary, Deputy Secretary and Joint Secretary. She belongs to the BCS (Administration) Cadre and a proud member of the 22th batch.

Mrs. Najneen is also serving as board of directors at BPC and Standard Asiatic Oil Company Limited (SAOCL).

She graduated in Agriculture from the Bangladesh Agricultural University, Mymensingh and completed MS in Agronomy at the same university. Later, she pursued another Master of Science (MS) in Public Administration at London Metropolitan University, the UK to gain international exposure and enhancing understanding of global public-sector practices. In her 22 years of professional journey, she took courses on international trade, human resources management, environment & climate change issues, budgeting and financial management and devoted herself formulating many policies namely, Export Policy-2018-2021 & 2021-2024, Gold Poliy-2018 (Amended)-2021, Active Pharmaceuticals Ingredients (API) and laboratory Reagents Policy-2018 and Gold Refinery Installation and Operating Procedures-2021. She is a WTO Intern, and participated in the highly esteemed 11-month French-Irish WTO Mission Internship Programme (FIMIP) in Geneva, Switzerland.

She actively participated on various training courses, workshops, seminars conference of the parties (CoP), various trade and climate change negotiations at home and abroad and travelled to various Countries including Switzerland, Italy, Colombia, Japan, South Korea, Turkey, India, Thailand, Singapore, Malaysia, Indonesia, SriLanka, Nepal, China, Philippines, Mauritius and United Arab Emirates.

Ms Najneen was born and brought up in Saidpur, a beautiful, and culturally diverse town of Nilphamari. In her personal life, she is happily married and blessed with two sons.

Brief Resume of Directors



Dr. Md. Ali Ahammad Shoukat Choudhury

Professor of Chemical Engineering Department, BUET

Director, MPL Board

Md. Ali Ahammad Shoukat Choudhury has joined as Director of Meghna Petroleum Limited (MPL) on November 26, 2024. He is working as Professor of Chemical Engineering Department, BUET and Director of Institute of Energy and Sustainable Development (IESD), BUET. He served as Head of Chemical Engineering Department from 2014 to 2016. He received his Bachelor and Master degree in Chemical Engineering from BUET and obtained his PhD degree in process control from the University of Alberta, Canada. For his outstanding research performance, he was honored with several awards namely UGC award Bangladesh, Alberta Ingenuity Industrial Associateship award, University of Alberta PhD Dissertation Fellowship, Andrew Stewart Memorial Prize and ISA Educational Foundation Scholarship. He has published more than 50 refereed papers in international journals and conference proceedings. He has a number of international patents on “Methods for Detection and Quantification of Control Valve Stiction”.

He applied his expertise extensively in industrial practice. His research contributions in control valve health monitoring have enjoyed wide applications in chemical, petrochemical, oil & gas, mineral processing, and pulp & paper industries throughout the world. He serves extensively as consultant and expert for industries home and abroad. He was consultant of SAFCO, SABIC, Saudi Arabia from 2007 to 2015. He served in many Government Committee in various capacities. He has written more than 70 consultancy reports for industries, Government Ministries and Departments, and Corporations.

Brief Resume of Directors



Zeyad Rahman

Representative of Delta Life Insurance Company Ltd.
Shareholder Director, MPL Board

Mr. Zeyad Rahman graduated from the Pennsylvania State University, USA with a Bachelor of Science in Finance and Economics. He has extensive knowledge and experience in the agriculture, finance, fintech, insurance and the petroleum sector. He has been a Director on the Board of Directors of Delta Life Insurance Company Limited since May 23, 2012. He is a member of the Audit Committee and the Nomination and Remuneration Committee (NRC) at Delta Life. He is also a Director of DLIC Securities Limited (A fully owned subsidiary of Delta Life Ins. Co. Ltd.) He is a member of the Board of Directors of Meghna Petroleum Limited and a member of the Executive Committee of the Bangladesh Association of Publicly Listed Companies (BAPLC). He also serves the Bangladesh Chamber of Industries as a Director. He serves as the Chief Executive Officer of Delta Capital Limited and Rema Tea Company Limited and as the Managing Director of Fintera Solutions Limited. He is a former member of the Board of Directors of the DSE Brokers Association of Bangladesh and the Listing Committee of the Dhaka Stock Exchange PLC. He was awarded the International Award for Young People (Gold Award) by HRH The Duke of Edinburgh for excellence in sports, social service and mountaineering. He is also a member of the Dhaka Club Limited, Dhaka Boat Club Limited and the Sylhet Station Club Limited and the American Club. He has participated in numerous international seminars and conferences on fintech, agriculture, banking, insurance, and capital market related topics.

Brief Resume of Directors



Md. Shahirul Hassan

Managing Director, MPL, Director, MPL Board

Md. Shahirul Hassan is the Managing Director of Meghna Petroleum Limited (MPL), a subsidiary of Bangladesh Petroleum Corporation (BPC). He joined MPL as Managing Director (cc) on 27th July 2025. Md. Shahirul Hassan was also appointed as Director of the Board of Directors of Meghna Petroleum Limited. He is also working as Project Director of India Bangladesh Friendship Pipeline (IBFPL).

Earlier, he joined Eastern Refinery Limited (ERL) as a Probationary Engineer on 26th June 1994 and as Engineer (Maintenance) on 01 July 1996. Before joining Managing Director (cc) of Meghna Petroleum Limited he worked at Eastern Refinery Limited (ERL) as General Manager (F&A) with additional Charge of General Manager (Commercial). Mr. Shahirul Hassan obtained his BSc Engineering (Mechanical) degree from Bangladesh University of Engineering and Technology (BUET) in 1992, Later, he obtained his EMBA (Finance) degree from Chittagong University of Engineering and Technology (CUET). During his service life he visited various countries for official work. He also attended various workshop and training courses. He is blessed with one son and a daughter in his personal life.

SENIOR MANAGEMENT TEAM



Md. Shahirul Hassan
Managing Director



Sanjib Nandy
General Manager (A&F)



Reza Md. Riazuddin
General Manager (Marketing) &
Company Secretary



Md. Sadequr Rahman
Deputy General Manager (Audit)



Farhana Akter
Deputy General Manager (A&F)
Company Secretary



Md. Shafiqur Rahman Talukder
Deputy General Manager (Engg.)



Md. Lutfor Rahman
Deputy General Manager (Sales)



Md. Mujibur Rahman Chowdhury
Deputy General Manager (Ops.)



S.M. Abdullah
Deputy General Manager (Dhaka)

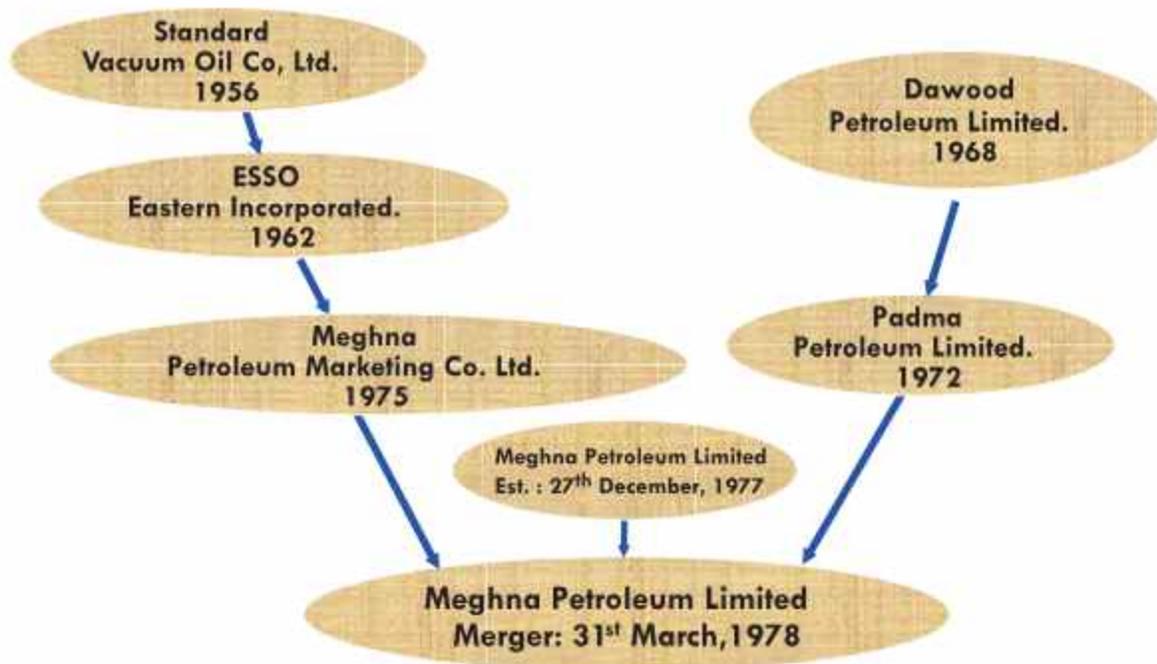


Md. Wasimul Bari
Deputy General Manager (P&E)



Md. Abul Meraz
Deputy General Manager (HR)

Formation of Company



COMPANY PROFILE

Meghna Petroleum Limited (MPL) was set up on December 27, 1977 under Company Act 1913 (later on company Act 1994), as a private limited company with the objectives of taking over the physical possession of all the fixed assets of the erstwhile Meghna Petroleum Marketing Company Limited (MPMCL) and Padma Petroleum Limited (PPL) as on March 31, 1978. Meghna Petroleum Marketing Company Limited was created after acquiring the operation of the ESSO Eastern Inc. (1962) of America in 14 March 1975 and Padma Petroleum Limited was created in 1972 after acquiring the operation of the Dawood Petroleum Limited (1968).

In the year 1976 the assets and liability of the company were transferred and handed over to Bangladesh Petroleum Corporation (BPC) as per BPC Ordinance no. LXXXVIII. Since then Meghna Petroleum Limited has been functioning as a subsidiary of BPC.

The Company started its journey with an Authorized Capital and Paid-up Capital of Tk. 10 Crore and Tk. 5 Crore respectively. The Company was converted into Public Limited Company from Private Limited Company on 29th May 2007. Its Authorized Capital was increased to Tk. 400 Crore and on 16th January, 2015 the Paid-up Capital of the Company was increased to 108.22 Crore by issuing Bonus Share.

The Company was enlisted with Dhaka Stock Exchange Limited (DSE) and Chittagong Stock Exchange Limited (CSE) on 14th November 2007 and 2nd December 2007 respectively with a view of off-load of 30% i.e. 1.20 Crore shares under direct listing procedure. On 14th January, 2008 the shares of the company were off-loaded in the two Capital Market. Later on as per Govt. decision BPC has been off-loaded another 17% share of the Company during the period from July' 11 to September' 11 under the same procedure.

At present there is a Board of Directors comprising of 09 members to run the company. The overall activities of the company are performed with the approval of the Board of Directors.

Corporate Head Quarter	: 58, Agrabad C/A, Chattogram -4100, Bangladesh.
Resident Office	: Meghna Bhaban, 131, Motijheel C/A, Dhaka, Bangladesh.
Main Installation	: Guptakhal, Patenga, Chattogram, Bangladesh.
Date of Incorporation	: 27 th December, 1977.
Business line	: Procuring, Storing and Marketing of Petroleum Products, Lubricants, Bitumen, LPG & Battery Water.
Company Status	: Public Limited Company
Authorized Capital	: Taka 400 Crore
Paid-Up-Capital	: Taka 108.22 Crore
Number of Employees	: 348

OFFICES, AUDITORS AND BANKERS

HEAD OFFICE :

58-59, Agrabad C/A
Chattogram-4100, Bangladesh.
Tel : PABX 02333311891-7
Fax : 02333314661-2

REGIONAL OFFICES :

Dhaka Region :

Meghna Bhaban
131, Motijheel C/A
Dhaka, Bangladesh.

Khulna Region :

Daulatpur Depot
Daulatpur, Khulna

Bogura Region :

House # 3, Road # 34
Upshohar, Bogura.

Chattogram Region :

58-59, Agrabad C/A
Chattogram-4100.

Legal Advisors :

1. Law Society, Dhaka
2. Advocate S. C. Lala, Chattogram
3. Ashanul Karim Chowdhury, Advocate, Dhaka
4. Rahman Law Associates, Dhaka.
5. Abdul Maleque, 17, Toolpara Central Road, Khulna
6. MD. Shafiul Alam, Judge Court, Khulna
7. Barrister Shaikh Mohammad Zakir Hossain, Supreme Law Chamber, Sky View Tower-45, Bijoyogur, Dhaka-1000.

Auditors :

M/s. Khan Wahab Shafique Rahman & Co., Chartered Accountants, Faruq Chamber, Agrabad C/A, Chattogram.
M/S Hussain Farhad & Co., Chartered Accountants, Yunusco City Centre (9th floor), 807 CDA Avenue, Nasirabad, GEC Circle, Chattogram.

Insurers :

Sadharan Bima Corporation & Jibon Bima Corporation.

Bankers :

Sonali Bank PLC	Southeast Bank PLC	Global Islami Bank PLC
Agrani Bank PLC	Pubali Bank PLC	South Bangla Agriculture & Commerce Bank PLC
Janata Bank PLC	IFIC Bank PLC	NCC Bank PLC
Bangladesh Krishi Bank	AB Bank PLC	Midland Bank PLC
Uttara Bank PLC	BASIC Bank PLC	BRAC Bank PLC
National Bank PLC	Marcantile Bank PLC	Al Arafah Islami Bank PLC
The City Bank PLC	United Commercial Bank PLC	Mutual Trust Bank PLC
Standard Chartered Bank	Rupali Bank PLC	Trust Bank PLC
Citi Bank N.A	NRB Commercial Bank PLC	Social Islami Bank PLC
Prime Bank PLC	Dutch Bangla Bank PLC	Dhaka Bank PLC
Bank Asia PLC	Bangladesh Commerce Bank PLC	Jamuna Bank PLC
Standard Bank PLC	First Security Islami Bank PLC	Meghna Bank PLC
One Bank PLC	EXIM Bank PLC	NRB Bank PLC
Eastern Bank PLC	Union Bank PLC	Premier Bank PLC
		Bengal Commercial Bank PLC
		Islami Bank Bangladesh PLC

DIVIDEND DISTRIBUTION POLICY

1. Introduction

Meghna Petroleum Limited is one of the leading oil marketing companies in the country under Bangladesh Petroleum Corporation (BPC). Meghna Petroleum Limited (MPL) was established on December 27, 1977 under Company Act 1913 (later on Company Act 1994), as a private limited company with the objectives of taking over the physical possession of all the fixed assets of the erstwhile Meghna Petroleum Marketing Company Limited (MPMCL) and Padma Petroleum Limited (PPL) as on March 31, 1978. Meghna Petroleum Marketing Company Limited was created after acquiring the operation of the then ESSO Eastern Inc. (1962) of America in 14 March 1975 and Padma Petroleum Limited was created in 1972 after acquiring the operation of the then Dawood Petroleum Limited (1968). In the year of 1976, the assets and liability of the company were transferred and handed over to Bangladesh Petroleum Corporation (BPC) as per BPC Ordinance no. LXXXVIII. Since establishment, Meghna Petroleum Limited has been functioning as a subsidiary of BPC.

In compliance with the Bangladesh Securities and Exchange Commission's Directive No. BSEC/CMRRCD/2021-386/03 dated 14 January 2021, the issuers of listed securities are required to formulate and disclose its Dividend Distribution policy. Accordingly, the Board of Directors of Meghna Petroleum Limited (herein after referred to as "the Company") has formulated and approved this Dividend Distribution Policy (herein after referred to as "the Policy").

2. Definitions

"the Act" means the Companies Act 1994 as amended from time to time.

"the Company" means Meghna Petroleum Limited.

"Dividend" as defined under the Companies Act, 1994.

"Policy" means Dividend Distribution Policy.

"Applicable Laws" means the Companies Act, 1994 & BSEC Rules, Regulations & Directives issued from time to time.

"Shares" means Ordinary Equity Shares.

"Shareholders" means Members whose name is registered in the Member Register of the Company.

"AGM" means Annual General Meeting

"Board" means Board of Directors of Meghna Petroleum Limited.

"Chairman" means the Head of the Board of Directors.

"MD & CEO" means the Managing Director & the Chief Executive officer.

"FRC" means the Financial Reporting Council as per the Financial Reporting Act, 2015.

"BSEC" means Bangladesh Securities and Exchange Commission.

3. Objective of the Policy

The objective of this Policy is to provide clarity to stakeholders on the dividend distribution framework to be adopted by the company for ensuring the right balance between the quantum of dividend paid and the amount of profits retained in the business for various purposes. The Board of Directors (Member of the Board) shall recommend dividend in compliance with this Policy, the Articles of Association of the Company, the provisions of the Companies Act, 1994, relevant Directives/Orders published by the Bangladesh Securities and Exchange Commission, and other applicable legal provisions.

4. Legal Framework of Dividend

- a. Provisions of the Articles of Association of the Company in reference to the Companies Act, 1994.
- b. To comply with all the directives, orders etc. of the Bangladesh Securities and Exchange Commission (BSEC) and the Listing Rules of the Stock Exchanges as regards determination and declaration of dividends.
- c. To comply with the applicable tax laws in framing the dividend policy.
- d. Preparation of financial statements with complete adherence to the applicable accounting and reporting

standards under International Accounting Standards (IASs), International Financial Reporting Standards (IFRS) etc. be amended/modified from time to time.

- e. Circulars, Instructions, Directives issued time to time by the Financial Reporting Council (FRC).
- f. Special Order/Directives issued by the Government at any time.

5. Declaration of Dividend

Subject to the provisions of the Act, dividend shall be declared and paid out of the current year's profit after tax of the company or any other undistributed profit.

Before declaration of dividend, the Company may transfer a portion of its profits to reserves of the Company as may be considered appropriate by the Board at its discretion.

The actual quantum of dividend pay-out on a yearly basis will depend on the following factors:

5.1 Internal Factors:

- a) Company's Liquidity position including its present and expected obligations.
- b) Profits earned & available for distribution during the financial year of the company.
- c) Accumulated Reserve including the retained earnings.
- d) Present and Future Capital expenditure plans of the Company including organic/inorganic growth opportunities.
- e) Future requirements of funds.
- f) Earning stability.
- g) Capital Restructuring Plan.
- h) Past dividend trend of the Company and the industry.
- i) Any other relevant or material factor as may be deemed fit by the Board.

5.2 External Factors:

- a) State of economy and capital markets.
- b) Applicable taxes including dividend distribution tax.
- c) Shareholders Expectation.
- d) Regulatory Changes: Introduction of new or changes in existing tax or regulatory requirements (including dividend distribution tax) having significant impact on the Company's operations or finances.
- e) Technological changes which necessitate significant investment in the business of the Company.
- f) To retain a larger portion of profit to build up reserves, in case of adverse economic scenario.
- g) Inflation Rate & other economic factors.
- h) Considering the restrictions, if any, imposed by the act and other applicable laws with regard to declaration of dividend in order to ensure compliance with the applicable laws.
- i) Force Majeure events include natural causes (fire, storms, floods, earthquake etc.), Governmental or societal actions, infrastructure failures (transportation, energy) etc.
- j) Any other relevant or material factor as may be deemed fit by the Board.

5.3 The Board may also not recommend a Dividend considering the various factors prevailing in the local & international market and or economic uncertainty beside the issues mentioned in above 5.1 & 5.2.

6. Scope of the Policy

The Policy covers the following:

6.1 Dividend to Equity Shareholders of the Company:

At present the Company has only one class of equity shares. As and when the Company proposes to issue any other class of equity shares, the Policy shall be modified accordingly.

6.2 Interim Dividend

- a) Interim Dividend(s), if any, shall be declared by the Board.
- b) In case no final dividend is declared for any particular financial year, interim dividend is paid during that year, if any shall be regarded as final dividend for the year in the Annual General Meeting (AGM).

6.3 Final dividend

- a) Recommendation, if any, shall be made by the Board, usually in the Board meeting that considers and approves the annual financial statements, subject to approval of the shareholders of the Company.
- b) The dividend as recommended by the Board shall be approved/declared in the AGM of the Company.

7. Dividend Pay Out Method and Timing

The Company shall distribute declared and duly approved dividend to all shareholders in a timely manner and in line with Bangladesh Securities and Exchange Commission directions (as issued time to time) and any applicable local laws, rules and regulations.

8. Unclaimed Dividend

Any unclaimed or unsettled dividend shall be disbursed in line with Bangladesh Securities and Exchange Commission's directions (as issued time to time) and any other applicable local laws, rules, and regulations.

9. Manner of Utilization of Retained Earnings

The retained earnings shall be deployed in line with the purpose of the Company as detailed in Memorandum of Association of the Company. The Company shall endeavor to utilize its retained earnings in a manner which shall be beneficial to the interest of the Company and also its shareholders. The decision of utilization of the retained earnings shall be based on the factors like strategic and long term plans of the Company, diversification opportunities, or any other criteria that may be considered relevant by the Board in this regard.

10. Conflict of Policy

In the event of the Policy being inconsistent with any regulatory provision, such regulatory provision shall prevail upon the corresponding provision of this policy.

11. Amendment or Modification

The Board may, from time to time, amend/ modify this Policy to the extent required due to change in applicable laws and/or regulations or as deemed fit on a review. Any content of this policy or any future change/amendment to thereof shall not contradict or be in conflict with any of the provisions of the BSEC Directives issued from time to time. In such a situation, provisions of the BSEC directives shall prevail.

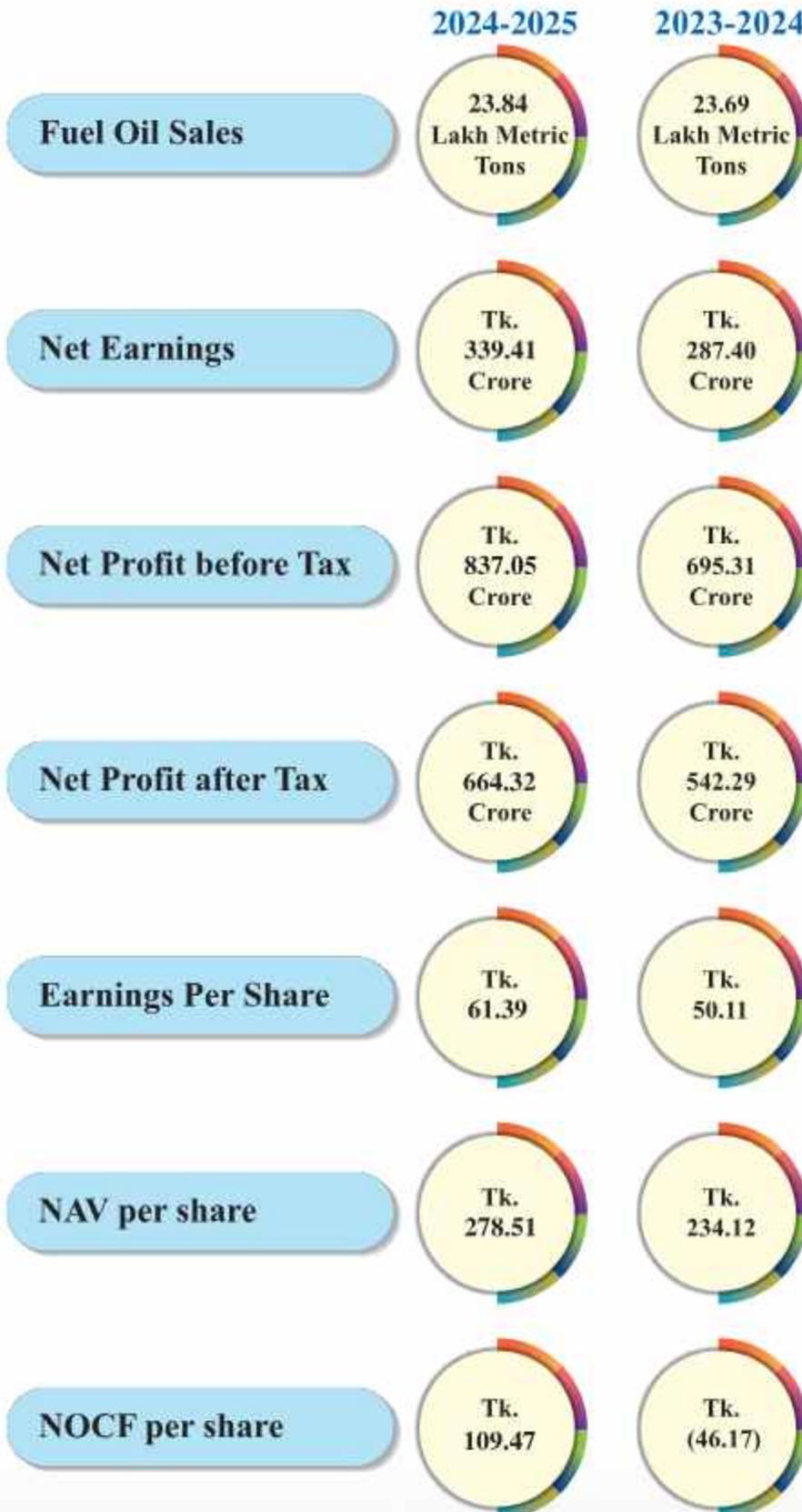
12. Disclaimer

The above Policy Statement does not induce investment in the Company or represent a commitment on the future dividends of the Company but represents a general guidance on the Dividend Policy of the Company.

13. Disclosure

This Dividend Distribution Policy (as amended from time to time) will be uploaded on the Company's website and in the annual report and any other form as guided/ instructed from time to time by BSEC.

(PERFORMANCE AT A GLANCE)



PERFORMANCE PROFILE :

Figure in lac

DESCRIPTION	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
<u>FINANCIAL</u>					
Sales/Income from Operations	105429.66	89020.54	75133.07	56015.09	51738.66
Gross Earnings	31832.85	27042.42	26105.86	21981.43	22708.25
Depreciation /Amortization	1764.86	1820.59	1782.15	1847.50	1884.17
Interest/Financing Charges	4483.20	3269.57	2564.21	2701.78	2783.41
Net Profit After Tax	66432.19	54229.73	44213.97	31653.51	28214.08
Dividend	21643.22	18396.74	17314.57	16232.42	16232.42
Retained Earnings	65753.81	54197.20	44227.47	31324.50	27435.68
<u>INTERNAL RESOURCES GENERATED</u>					
<u>WHAT COMPANY OWN'S</u>					
Fixed Assets	35469.23	34395.63	33365.44	32732.57	32467.60
Accumulated Depreciation	(23887.56)	(22128.18)	(20408.30)	(18731.84)	(16985.58)
Net Fixed Assets	11581.67	12267.44	12957.13	14000.73	15482.02
Capital Work in Progress	7227.79	5450.78	2664.63	1970.77	1757.56
Non Current Assets	144626.07	121861.94	108510.94	96558.54	47478.48
Deffered Income Tax	67.14	31.05	(78.10)	489.10	493.28
<u>WHAT COMPANY OWES</u>					
Net Worth	301392.11	253356.66	216441.51	188459.95	173038.86
Paid-up Capital	10821.61	10821.61	10821.61	10821.61	10821.61
Reserves	263050.00	219050.00	184050.00	158050.00	143550.00
Un-appropriated Profit	110.60	800.46	912.89	592.08	203.25
<u>FUND FLOW</u>					
Profit after tax	66432.19	54229.73	44213.97	31653.51	28214.08
Depreciation & Amortization	1764.86	1820.59	1782.15	1847.50	1884.17
Paid-up Capital	10821.61	10821.61	10821.61	10821.61	10821.61
Provision for deferred tax	67.14	31.05	(78.10)	489.10	493.28
Provision for Gratuity	1099.54	905.35	752.79	924.90	826.76

Figure in lac

DESCRIPTION	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
CONTRIBUTION TO EXCHEQUER (In lac Tk)					
VAT	23860.18	23754.84	22,893.04	4108	4193
Customs Duty	4189.43	5552.85	5694.97	4557	4653
Income Tax	17340.38	15332.21	13508.51	7928	8171
Dividend (BPC)	10793.37	10158.46	9524	9524	9524
Others (River dues & all other taxes)	1255.44	1425.21	1718.53	1425	1384
Total :	57438.80	56223.57	53339.09	27542	27925
RATIOS & OTHERS					
Gross Profit/Sales (%)	1.08	0.91	0.81	1.00	1.28
Net Profit/Sales (%)	2.26	1.84	1.37	1.44	1.59
Earnings per Share (Tk)	61.39	50.11	40.86	29.25	26.07
Cash Dividend per Share (Tk)	20.00	17.00	16.00	15.00	15.00
Stock Dividend per Share (Tk)	-	-	-	-	-
Av. Sales/Employee (Lac Tk)	8433.26	8178.88	8672.16	5809.06	4501.86
Av. Net Profit/Employee (Lac Tk)	190.90	149.39	118.54	83.74	71.43
Debt to Equity Ratio	2.66	2.90	3.96	3.35	2.97
MAN POWER (Nos)	348	363	373	378	395
SALES VOLUME (M.Ton)					
HOBC	157685	145958	147475	148856	116783
MS	159561	150354	155586	154219	125447
SKO	20451	22227	25025	30282	33513
HSD	1683066	1662842	1918558	1862677	1802152
JBO	3582	4234	4316	4190	4610
FO	332092	358012	339505	216555	204126
MTT	201	107	183	99	437
LPG	4704	2933	3054	3265	3746
Bitumen	15422	13144	17861	18517	26535
Lubricants	7669	9057	8439	10517	10595
Total	2384526	2368868	2620005	2449177	2327944
MARKETING NETWORKS (Nos)					
Regional Office	4	4	4	4	4
Depots	18	18	18	18	18
Filling Stations	836	836	836	836	833
Packed Point Dealers	180	180	180	180	180
Agents	902	902	902	902	902
LPG Dealers	1249	1249	1249	1249	1249
REGION WISE SALES (Lac Tk)					
Chittagong	783342	627633	683819	464231	396570
Dhaka	1146773	1182526	1288387	874721	680332
Khulna	535475	620210	675732	458662	369656
Bogra	469183	538565	586778	398212	331675
Total	2934773	2968934	3234716	2195826	1778233

ANNEXURE-1

Report on Financial Statement:

The Financial Statements of the Company present a true and fair view of the Company's state of affairs, result of its operations, cash flows and changes in equity.

Proper books of accounts as required by law have been maintained.

Appropriate accounting policies have been followed in formulating the financial statements and accounting estimates are reasonable and prudent.

The financial statements have been prepared in accordance with International Accounting Standards (IAS) as applicable in Bangladesh. The internal Control System is sound in design and effectively implemented and monitored.

There are no significant doubts upon the company's ability to continue as a going concern.

There is no significant deviation from the operating result of last year.

ANNEXURE-2

As per section 1.5(x) & 1.5(xxii) of Corporate Governance Code, the number of Board Meetings, the attendance of Directors and their remuneration paid during the year 2024-2025 were as follows:

SI	Name of the Directors	Position	Meeting Held	Attendance	Remuneration Tk.
1	Md. Nurul Alam	Ex. Chairman	30	6	1,08,000.00
2	Farjana Mamtaz	Chairman	30	24	3,57,328.00
3	Md. Asmaul Hossain	Ex Independent Director	30	6	1,08,000.00
4	Md. A. Khaleque Mullick	Ex Independent Director	30	6	1,08,000.00
5	Abu Daiyan Mohammad Ahsanullah	Ex Director	30	4	72,000.00
6	Md. Abdul Matin	Ex. Director	30	17	2,91,999.00
7	Kazi Shahjahan	Ex. Director	30	6	1,08,000.00
8	Sheikh Mohammad Balayet Hossain	Ex. Director	30	6	1,08,000.00
9	Abul Fazal Md. Nafiul Karim	Ex. Director	30	2	36,000.00
10	Ummul Hasna	Independent Director	30	16	2,13,328.00
11	Md. Abdullah Al Mamun	Independent Director	30	16	2,13,328.00
12	S.M. Moin Uddin Ahmed	Ex Director	30	23	3,39,328.00
13	Md. Ziaul Huq	Director	30	24	3,57,328.00
14	Rownak Jahan	Director	30	23	3,39,328.00
15	Najneen Perveen	Director	30	10	1,33,330.00
16	Dr. Md. Ali Ahammad Shoukat Choudhury	Director	30	21	3,03,328.00
17	Zeyad Rahman	Shareholder Director	30	29	4,47,328.00
18	Md Tipu Sultan	Ex. Managing Director	30	30	4,65,328.00
				Total =	41,09,281.00

Hoda Vasi Chowdhury & Co Chartered Accountants

Certificate as per condition No. 1(5) (xxvii)
Report to the Shareholders of Meghna Petroleum Limited
On compliance on the Corporate Governance Code
[Certificate as per condition No. 1(5) (xxvii)]

We have examined the compliance status to the Corporate Governance Code by **Meghna Petroleum Limited** for the year ended on **30 June 2025**. This Code relates to the Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated 03rd June 2018, BSEC/CMRRCD/2009-193/66/PRD/148 dated 16th October 2023 and BSEC/CMRRCD/2009-193/76/PRD/151 dated 04th April 2024 of the Bangladesh Securities and Exchange Commission.

Such compliance with the Corporate Governance Code is the responsibility of the Company. Our examination was limited to the procedures and implementation thereof as adopted by the Management in ensuring compliance to the conditions of the Corporate Governance Code.

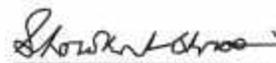
This is a scrutiny and verification and an independent audit on compliance of the conditions of the Corporate Governance Code as well as the provision of relevant Bangladesh Secretarial Standards (BSS) as adopted by Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any Condition of this Corporate Governance Code.

We state that we have obtained all the information and explanations, which we have required, and after due scrutiny and verification thereof, we report that, in our opinion:

- a) The Company has complied with the conditions of the Corporate Governance Code as stipulated in the above mentioned Corporate Governance Code issued by the Commission, subject to the remarks and observation as reported in the attached compliance status.
- b) The Company has complied with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) as required by this code.
- c) Proper books and records have been kept by the company as required under the Companies Act, 1994, the securities laws and other relevant laws; and
- d) The Governance of the company is satisfactory.

Place: **Chattogram**
Dated: **04 January 2026**

For & on behalf of
Hoda Vasi Chowdhury & Co
Chartered Accountants



Showkat Hossain, FCA
Senior Partner
Enrdlment No : 0137

**Status of compliance with the conditions imposed by the Commission's Notification No.
BSEC/CMRRCD/2006-158/207/Admin/80, dated 03 June 2018 issued under section 2CC of the Securities and Exchange Ordinance, 1969
(Report Under Condition No. 9):**

Condition No.	Title	Compliance status (put ✓ in the appropriate column)		Remarks (if any)
		Complied	Not complied	
1	2	3	4	5
1	Board of Directors:			
1.1	Size of the Board of Directors: The total number of members of a company's Board of Directors (hereinafter referred to as "Board") shall not be less than 5 (five) and more than 20 (twenty).	✓		The board of MPL is comprised of 10(Ten) Directors.
1.2	Independent Directors: All companies shall have effective representation of independent directors on their Boards, so that the Board, as a group, includes core competencies considered relevant in the context of each company; for this purpose, the companies shall comply with the following:			
1.2(a)	At least 2 (Two) directors or one-fifth (1/5) of the total number of directors in the company's Board, whichever is higher, shall be independent directors; any fraction shall be considered to the next integer or whole number for calculating number of independent director(s); Provided that the Board shall appoint at least 1 (one) female independent director in the Board of Directors of the company.	✓		There are 2 (Two) Independent Directors (IDs) out of 8 (Eight) Directors.
1.2(b)	Without contravention of any provision of any other laws, For the purpose of this clause "independent director" means a director -			
1.2(b)(i)	Who either does not hold any share in the company or holds less than one percent (1%) shares of the total paid-up shares of the company;	✓		A declaration was received from IDs in this regard.
1.2(b)(ii)	Who is not a sponsor of the company or is not connected with the company's any sponsor or director or nominated director or shareholder of the company or any of its associates, sister concerns, subsidiaries and parents or holding entities who holds one percent (1%) or more shares of the total paid-up shares of the company on the basis of family relationship and his or her family members also shall not hold above mentioned shares in the company; Provided that spouse, son, daughter, father, mother, brother, sister, son-in-law and daughter-in-law shall be considered as family members;	✓		The Independent Directors have declared their compliances.
1.2(b)(iii)	Who has not been an executive of the company in immediately preceding 2 (two) financial years;	✓		
1.2(b)(iv)	Who does not have any other relationship, whether pecuniary or otherwise, with the company or its subsidiary or associated companies;	✓		
1.2(b)(v)	Who is not a member or TREC (Trading Right Entitlement Certificate) holder, director or officer of any stock exchange;	✓		
1.2(b)(vi)	Who is not a shareholder, director excepting independent director or officer of any member or TREC holder of stock exchange or an intermediary of the capital market;	✓		
1.2(b)(vii)	Who is not a partner or an executive or was not a partner or an executive during the preceding 3 (three) years of the concerned company's statutory audit firm or audit firm engaged in internal audit services or audit firm conducting special audit or professional certifying compliance of this Code.	✓		
1.2(b)(viii)	Who is not independent director in more than 5 (five) listed companies	✓		
1.2(b)(ix)	Who has not been reported as a defaulter in the latest Credit Information Bureau (CIB) report of Bangladesh Bank for non-payment of any loan or any advance or obligation to a bank or Financial Institution; and	✓		
1.2(b)(x)	Who has not been convicted for a criminal offence involving moral turpitude	✓		
1.2 (c)	The independent director(s) shall be appointed by the Board and approved by the shareholders in the Annual General Meeting (AGM) provided that the Board shall appoint the independent director, subject to prior consent of the commission, after due consideration of recommendation of the Nomination and Remuneration Committee (NRC) of the company	✓		
1.2 (d)	The post of independent director(s) cannot remain vacant for more than 90 (ninety) days	✓		
1.2 (e)	The tenure of office of an independent director shall be for a period of 3 (three) years, which may be extended for 1 (one) tenure only	✓		

Condition No.	Title	Compliance status (put ✓ in the appropriate column)		Remarks (if any)
		Complied	Not complied	
1	2	3	4	5
1.3	Qualification of Independent Director (ID)			
1.3(a)	Independent director shall be a knowledgeable individual with integrity who is able to ensure compliance with financial laws, regulatory requirements and corporate laws and can make meaningful contribution to the business.	✓		The qualifications and background of IDs rationalize their abilities.
1.3(b)	Independent director shall have following qualifications:			
1.3(b)(i)	Business Leader who is or was a promoter or director of an unlisted company having minimum paid-up capital of Tk. 100.00 million or any listed company or a member of any national or international chamber of commerce or registered business association; or	-	-	Not Applicable
1.3(b)(ii)	Corporate Leader who is or was a top level executive not lower than Chief Executive Officer or Managing Director or Deputy Managing Director or Chief Financial Officer or Head of Finance or Accounts or Company Secretary or Head of Internal Audit and Compliance or Head of Legal Service or a candidate with equivalent position of an unlisted company having minimum paid-up capital of Tk. 100.00 million or of a listed company; or	-	-	Not Applicable
1.3(b)(iii)	Former or existing official of government or statutory or autonomous or regulatory body in the position not below 5th Grade of the national pay scale, who has at least educational background of bachelor degree in economics or commerce or business or Law; Provided that in case of appointment of existing official as independent director, it requires clearance from the organization where he or she is in service; or	✓		The qualifications and background of IDs rationalize their abilities.
1.3(b)(iv)	University Teacher who has educational background in Economics or Commerce or Business Studies or Law; or	-	-	Not Applicable
1.3(b)(v)	Professional who is or was an advocate practicing at least in the High Court Division of Bangladesh Supreme Court or a Chartered Accountant or Cost and Management Accountant or Chartered Financial Analyst or Chartered Certified Accountant or Certified Public Accountant or Chartered Management Accountant or Chartered Secretary or equivalent qualification.	-	-	Not Applicable
1.3(c)	The independent director shall have at least 10 (ten) years of experiences in any field mentioned in clause (b)	✓		
1.3(d)	In special cases, the above qualifications or experiences may be relaxed subject to prior approval of the Commission.	-	-	No Such approval required
1.4	Duality of Chairperson of the Board of Directors and Managing Director or Chief Executive Officer :			
1.4(a)	The positions of the Chairperson of the Board and the Managing Director (MD) and/or Chief Executive Officer (CEO) of the company shall be filled by different individuals;	✓		
1.4(b)	The Managing Director (MD) and/or Chief Executive Officer (CEO) of a listed company shall not hold the same position in another listed company;	✓		
1.4(c)	The Chairperson of the Board shall be elected from among the non-executive directors of the company;	✓		
1.4(d)	The Board shall clearly define respective roles and responsibilities of the Chairperson and the Managing Director and/or Chief Executive Officer;	✓		
1.4(e)	In the absence of the Chairperson of the Board, the remaining members may elect one of themselves from non executive directors as Chairperson for that particular Board's meeting; the reason of absence of the regular Chairperson shall be duly recorded in the minutes.	-	-	No such incidence arose during the reporting period
1.5	The Directors' Report to Shareholders: The Board of the company shall include the following additional statements or disclosures in the Directors' Report prepared under section 184 of the Companies Act, 1994 (Act No. XVIII of 1994):-			
1.5(i)	An industry outlook and possible future developments in the industry;	✓		The Directors' report represent compliance of this code
1.5(ii)	The segment-wise or product-wise performance	✓		The Directors' report represent compliance of this code
1.5(iii)	Risks and concerns including internal and external risk factors, threat to sustainability and negative impact on environment, if any;	✓		The Directors' report represent compliance of this code
1.5(iv)	A discussion on Cost of Goods sold, Gross Profit Margin and Net Profit Margin, where applicable.	✓		The Directors' report represent compliance of this code
1.5(v)	A discussion on continuity of any extraordinary activities and their implications (gain or loss);	-	-	No such matter arisen during the year
1.5(vi)	A detailed discussion on related party transactions along with a statement showing amount, nature of related party, nature of transactions and basis of transactions of all related party transactions;	✓		
1.5(vii)	A statement of utilization of proceeds raised through public issues, rights issues and/or any other instruments.	-	-	No such matter arisen during the year
1.5(viii)	An explanation if the financial results deteriorate after the company goes for Initial Public Offering (IPO), Repeat Public Offering (RPO), Rights Share Offer, Direct Listing, etc.;	-	-	No such matter arisen during the year
1.5(ix)	An explanation on any significant variance that occurs between Quarterly Financial performances and Annual Financial Statements;	✓		No such matter arisen during the year
1.5(x)	A statement of remuneration paid to the directors including independent directors;	✓		Included in Directors' Report and Audited Financial Statement
1.5(xi)	A statement that the financial statements prepared by the management of the issuer company present fairly its state of affairs, the result of its operations, cash flows and changes in equity;	✓		
1.5(xii)	A statement that proper books of account of the issuer company have been maintained;	✓		
1.5(xiii)	A statement that appropriate accounting policies have been consistently applied in preparation of the financial statements and that the accounting estimates are based on reasonable and prudent judgment.	✓		

Condition No.	Title	Compliance status (put ✓ in the appropriate column)		Remarks (if any)
		Complied	Not complied	
1	2	3	4	5
1.5(xiv)	A statement that International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in Bangladesh, have been followed in preparation of the financial statements and any departure there from has been adequately disclosed;	✓		
1.5(xv)	A statement that the system of internal control is sound in design and has been effectively implemented and monitored	✓		
1.5(xvi)	A statement that minority shareholders have been protected from abusive actions by, or in the interest of, controlling shareholders acting either directly or indirectly and have effective means of redress;	✓		
1.5(xvii)	A statement that there is no significant doubt upon the issuer company's ability to continue as a going concern, if the issuer company is not considered to be a going concern, the fact along with reasons there of shall be disclosed;	✓		
1.5(xviii)	An explanation that significant deviations from the last year's operating results of the issuer company shall be highlighted and the reasons thereof shall be explained.	✓		
1.5(xix)	A statement where key operating and financial data of at least preceding 5 (five) years shall be summarized;	✓		
1.5(xx)	An explanation on the reasons if the issuer company has not declared dividend (cash or stock) for the year;	✓		The company have declared 170% cash dividend for the period
1.5(xxi)	Board's statement to the effect that no bonus share or stock dividend has been or shall be declared as interim dividend;	-	-	No Interim dividend declared.
1.5(xxii)	The total number of Board meetings held during the year and attendance by each director;	✓		Included in Directors' Report
1.5(xxiii)	A report on the pattern of shareholding disclosing the aggregate number of shares (along with name-wise details where stated below) held by:-			
1.5(xxiii)(a)	Parent or Subsidiary or Associated Companies and other related parties (name-wise details);	✓		
1.5(xxiii)(b)	Directors, Chief Executive Officer, Company Secretary, Chief Financial Officer, Head of Internal Audit and Compliance and their spouses and minor children (name-wise details);	✓		
1.5(xxiii)(c)	Executives; and	✓		
1.5(xxiii)(d)	Shareholders holding ten percent (10%) or more voting interest in the company (name-wise details); Explanation: For the purpose of this clause, the expression "executive" means top 5 (five) salaried employees of the company, other than the Directors, Chief Executive Officer, Company Secretary, Chief Financial Officer and Head of Internal Audit and Compliance.	✓		
1.5(xxiv)	In case of the appointment or reappointment of a director, a disclosure on the following information to the shareholders:			
1.5(xxiv)(a)	A brief resume of the director;	✓		Presented on Profile of Directors' Section in the Annual
1.5(xxiv)(b)	Nature of his or her expertise in specific functional areas; and	✓		
1.5(xxiv)(c)	Names of companies in which the person also holds the directorship and the membership of committees of the Board;	✓		
1.5(xxv)	A Management's Discussion and Analysis signed by CEO or MD presenting detailed analysis of the company's position and operations along with a brief discussion of changes in the financial statements, among others, focusing on:			
1.5(xxv)(a)	Accounting policies and estimation for preparation of financial statements;	✓		Included in the Annual Report, Signed by Management
1.5(xxv)(b)	Changes in accounting policies and estimation, if any, clearly describing the effect on financial performance or results and financial position as well as cash flows in absolute figure for such changes;	✓		
1.5(xxv)(c)	Comparative analysis (including effects of inflation) of financial performance or results and financial position as well as cash flows for current financial year with immediate preceding five years explaining reasons thereof;	✓		
1.5(xxv)(d)	Compare such financial performance or results and financial position as well as cash flows with the peer industry scenario;	✓		
1.5(xxv)(e)	Briefly explain the financial and economic scenario of the country and the globe;	✓		
1.5(xxv)(f)	Risks and concerns issues related to the financial statements, explaining such risk and concerns mitigation plan of the company; and	✓		
1.5(xxv)(g)	Future plan or projection or forecast for company's operation, performance and financial position, with justification thereof, i.e., actual position shall be explained to the shareholders in the next AGM;	✓		
1.5(xxv)(h)	Declaration or certification by the CEO and the CFO to the Board as required under condition No. 3(3) shall be disclosed as per Annexure-A;	✓		
1.5(xxv)(i)	The report as well as certificate regarding compliance of conditions of this Code as required under condition No. 9 shall be disclosed as per Annexure-B and Annexure-C;	✓		
1.5(xxv)(j)	The Directors' report to the shareholders does not require to include the business strategy or technical specification related to products or services, which have business confidentiality.	✓		
1.6	Meetings of the Board of Directors			
	The company shall conduct its Board meetings and record the minutes of the meetings as well as keep required books and records in line with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this Code.	✓		In Practice

Condition No.	Title	Compliance status (put ✓ in the appropriate column)		Remarks (if any)
		Complied	Not complied	
1	2	3	4	5
1.7	Code of Conduct for the Chairperson, other Board members and Chief Executive Officer			
1.7(a)	The Board shall lay down a code of conduct, based on the recommendation of the Nomination and Remuneration Committee (NRC) at condition No. 6, for the Chairperson of the Board, other board members and Chief Executive Officer of the company;	✓		
1.7(b)	The code of conduct as determined by the NRC shall be posted on the website of the company including, among others, prudent conduct and behavior; confidentiality; conflict of interest; compliance with laws, rules and regulations; prohibition of insider trading; relationship with environment, employees, customers and suppliers; and independency.	✓		Available in website
2	Governance of Board of Directors of Subsidiary Company:-			
2(a)	Provisions relating to the composition of the Board of the holding company shall be made applicable to the composition of the Board of the subsidiary company;	-	-	MPL does not have subsidiary company.
2(b)	At least 1 (one) independent director on the Board of the holding company shall be a director on the Board of the subsidiary company;	-	-	
2(c)	The minutes of the Board meeting of the subsidiary company shall be placed for review at the following Board meeting of the holding company;	-	-	
2(d)	The minutes of the respective Board meeting of the holding company shall state that they have reviewed the affairs of the subsidiary company also;	-	-	
2(e)	The Audit Committee of the holding company shall also review the financial statements, in particular the investments made by the subsidiary company.	-	-	
3	Managing Director (MD) or Chief Executive Officer (CEO), Chief Financial Officer (CFO), Head of Internal Audit and Compliance (HIAC) and Company Secretary (CS):-			
3.1	Appointment			
3.1(a)	The Board shall appoint a Managing Director (MD) or Chief Executive Officer (CEO), a Company Secretary (CS), a Chief Financial Officer (CFO) and a Head of Internal Audit and Compliance (HIAC);	✓		In Practice
3.1(b)	The positions of the Managing Director (MD) or Chief Executive Officer (CEO), Company Secretary (CS), Chief Financial Officer (CFO) and Head of Internal Audit and Compliance (HIAC) shall be filled by different individuals;	✓		Do
3.1(c)	The MD or CEO, CS, CFO and HIAC of a listed company shall not hold any executive position in any other company at the same time; Provided that CFO or CS of any listed company may be appointed for the same position in any other listed or non-listed company under the same group for reduction of cost or for technical expertise, with prior approval of the commission; Provided further that the remuneration and perquisites of the said CFO or CS shall be shared by appointing companies proportionately;	✓		Do
3.1(d)	The Board shall clearly define respective roles, responsibilities and duties of the CFO, the HIAC and the CS;	✓		The Board clearly defined roles and responsibilities of the CFO, the HIAC and the CS
3.1(e)	The MD or CEO, CS, CFO and HIAC shall not be removed from their position without approval of the Board as well as immediate dissemination to the Commission and stock exchange(s).	✓		
3.2	Requirement to attend Board of Directors' Meetings			
	The MD or CEO, CS, CFO and HIAC of the company shall attend the meetings of the Board; Provided that the CS, CFO and/or the HIAC shall not attend such part of a meeting of the Board which involves consideration of an agenda item relating to their personal matters.	✓		
3.3	Duties of Managing Director (MD) or Chief Executive Officer (CEO) and Chief Financial Officer (CFO)			
3.3(a)	The MD or CEO and CFO shall certify to the Board that they have reviewed financial statements for the year and that to the best of their knowledge and belief:			
3.3(a)(i)	These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading; and	✓		Disclosed in the annual Report
3.3(a)(ii)	These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards and applicable laws;	✓		
3.3(b)	The MD or CEO and CFO shall also certify that there are, to the best of knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or in violation of the code of conduct for the company's Board or its members;	✓		
3.3(c)	The certification of the MD or CEO and CFO shall be disclosed in the Annual Report.	✓		
4	Board of Directors' Committee:- For ensuring good governance in the company, the Board shall have at least following sub-committees:			
4(i)	Audit Committee; and	✓		
4(ii)	Nomination and Remuneration Committee.	✓		
5	AUDIT COMMITTEE:			
5.1	Responsibility to the Board of Directors:			
5.1(a)	The company shall have an Audit Committee as a subcommittee of the Board;	✓		In Practice
5.1(b)	The Audit Committee shall assist the Board in ensuring that the financial statements reflect true and fair view of the state of affairs of the company and in ensuring a good monitoring system within the business;	✓		In Practice, The Audit committee (AC) discharges its responsibilities as per CG Code
5.1(c)	The Audit Committee shall be responsible to the Board; the duties of the Audit Committee shall be clearly set forth in writing.	✓		In practice, the duties are clearly written in the TOR of the Audit Committee
5.2	Constitution of the Audit Committee:			

Condition No.	Title	Compliance status (put ✓ in the appropriate column)		Remarks (if any)
		Complied	Not complied	
1	2	3	4	5
5.2(a)	The Audit Committee shall be composed of at least 3 (three) members;	✓		The Audit committee has been comprised of 3 (Three) members
5.2(b)	The Board shall appoint members of the Audit Committee who shall be non-executive directors of the company excepting Chairperson of the Board and shall include at least 1 (one) independent director;	✓		
5.2(c)	All members of the audit committee should be "financially literate" and at least 1 (one) member shall have accounting or related financial management background and 10 (ten) years of such experience; Explanation: The term "financially literate" means the ability to read and understand the financial statements like statement of financial position, statement of comprehensive income, statement of changes in equity and cash flows statement and a person will be considered to have accounting or related financial management expertise if he or she possesses professional qualification or Accounting or	✓		The qualifications and background of AC members rationalize their competence.
5.2(d)	When the term of service of any Committee member expires or there is any circumstance causing any Committee member to be unable to hold office before expiration of the term of service, then making the number of the Committee members to be lesser than the prescribed number of 3 (three) persons, the Board shall appoint the new Committee member to fill up the vacancy immediately or not later than 60(sixty) days from the date of vacancy in the Committee to ensure continuity of the performance of work of the Audit Committee;	✓		The board have appointed members in due time and no vacancy occurred.
5.2(e)	The company secretary shall act as the secretary of the Committee;	✓		In Practice
5.2(f)	The quorum of the Audit Committee meeting shall not constitute without at least 1 (one) independent director.	✓		In Practice
5.3	Chairman of the Audit Committee:			
5.3(a)	The Board shall select 1 (one) member of the Audit Committee to be Chairperson of the Audit Committee, who shall be an independent director;	✓		Chairperson of the AC is an Independent Director
5.3(b)	In the absence of the Chairperson of the Audit Committee, the remaining members may elect one of themselves as Chairperson for that particular meeting, in that case there shall be no problem of constituting a quorum as required under condition No. 5(4)(b) and the reason of absence of the regular Chairperson shall be duly recorded in the minutes.	✓		
5.3(c)	Chairperson of the Audit Committee shall remain present in the Annual General Meeting (AGM); Provided that in absence of Chairperson of the Audit Committee, any other member from the Audit Committee shall be selected to be present in the annual general meeting (AGM) and reason for absence of the Chairperson of the Audit Committee shall be recorded in the minutes of the AGM	✓		The Chairperson of the AC attended the 46 th AGM held on 15 th February 2025
5.4	Meeting of the Audit Committee			
5.4(a)	The Audit Committee shall conduct at least its four meetings in a financial year; Provided that any emergency meeting in addition to regular meeting may be convened at the request of any one of the members of the Committee;	✓		
5.4(b)	The quorum of the meeting of the Audit Committee shall be constituted in presence of either two members or two-third of the members of the Audit Committee, whichever is higher, where presence of an independent director is a must.	✓		
5.5	Role of Audit Committee: The Audit Committee shall:			
5.5(a)	Oversee the financial reporting process;	✓		
5.5(b)	Monitor choice of accounting policies and principles;	✓		
5.5(c)	Monitor Internal Audit and Compliance process to ensure that it is adequately resourced, including approval of the Internal Audit and Compliance Plan and review of the Internal Audit and Compliance Report;	✓		
5.5(d)	Oversee hiring and performance of external auditors;	✓		
5.5(e)	Hold meeting with the external or statutory auditors for review of the annual financial statements before submission to the Board for approval or adoption;	✓		
5.5(f)	Review along with the management, the annual financial statements before submission to the Board for approval;	✓		In Practice, the AC Performed in line with CG Code
5.5(g)	Review along with the management, the quarterly and half yearly financial statements before submission to the Board for approval;	✓		
5.5(h)	Review the adequacy of internal audit function;	✓		
5.5(i)	Review the Management's Discussion and Analysis before disclosing in the Annual Report;	✓		
5.5(j)	Review statement of all related party transactions submitted by the management;	✓		
5.5(k)	Review Management Letters or Letter of Internal Control weakness issued by statutory auditors;	✓		
5.5(l)	Oversee the determination of audit fees based on scope and magnitude, level of expertise deployed and time required for effective audit and evaluate the performance of external auditors; and	✓		
5.5(m)	Oversee whether the proceeds raised through Initial Public Offering (IPO) or Repeat Public Offering (RPO) or Rights Share Offer have been utilized as per the purposes stated in relevant offer document or prospectus approved by the Commission; Provided that the management shall disclose to the Audit Committee about the uses or applications of the proceeds by major category (capital expenditure, sales and marketing expenses, working capital, etc.), on a quarterly basis, as a part of their quarterly declaration of financial results; Provided further that on an annual basis, the company shall prepare a statement of the proceeds utilized for the purposes other than those stated in the offer document or prospectus for publication in the Annual Report along with the comments of the Audit Committee	-	-	No such incidence arose in the reporting period
5.6	Reporting of the Audit Committee:			
5.6(a)	Reporting to the Board of Directors:			

Condition No.	Title	Compliance status (put ✓ in the appropriate column)		Remarks (if any)
		Complied	Not complied	
1	2	3	4	5
5.6(a)(i)	The Audit Committee shall report on its activities to the Board.	✓		
5.6(a)(ii)	The Audit Committee shall immediately report to the Board of Directors on the following findings, if any:-			
5.6(a)(ii)(a)	Report on conflicts of interests;	-	-	There was no reportable case of conflict of interest for the year ended 30 June 2025
5.6(a)(ii)(b)	Suspected or presumed fraud or irregularity or material defect identified in the internal audit and compliance process or in the financial statements;	-	-	No such matter arisen during the year
5.6(a)(ii)(c)	Suspected infringement of laws, regulatory compliances including securities related laws, rules and regulations; and	-	-	
5.6(a)(ii)(d)	Any other matter which the Audit Committee deems necessary shall be disclosed to the Board immediately.	-	-	
5.6(b)	Reporting to the Authorities: If the Audit Committee has reported to the Board about anything which has material impact on the financial condition and results of operation and has discussed with the Board and the management that any rectification is necessary and if the Audit Committee finds that such rectification has been unreasonably ignored, the Audit Committee shall report such finding to the Commission, upon reporting of such matters to the Board for three times or completion of a period of 6 (six) months from the date of first reporting to the Board, whichever is earlier.	-	-	No such incidence arose in the reporting period
5.7	Reporting to the Shareholders and General Investors: Report on activities carried out by the Audit Committee, including any report made to the Board under condition No. 5(6)(a)(ii) above during the year, shall be signed by the Chairperson of the Audit Committee and disclosed in the annual report of the issuer company.	✓		Activities carried out by AC in 2024-2025 are stated in AC Report and disclosed in the Annual Report
6	Nomination and Remuneration Committee (NRC):-			
6.1	Responsibility to the Board of Directors			
6.1(a)	The company shall have a Nomination and Remuneration Committee (NRC) as a sub-committee of the Board	✓		In Practice
6.1(b)	The NRC shall assist the Board in formulation of the nomination criteria or policy for determining qualifications, positive attributes, experiences and independence of directors and top level executive as well as a policy for formal process of considering remuneration of directors, top level executive;	✓		In Practice. The NRC discharged its responsibilities as per CG Code
6.1(c)	The Terms of Reference (ToR) of the NRC shall be clearly set forth in writing covering the areas stated at the condition No. 6(5)(b).	✓		In Line with CG Code, the responsibilities of the NRC are clearly defined in NRC Charter.
6.2	Constitution of the NRC			
6.2(a)	The Committee shall comprise of at least three members including an independent director;	✓		NRC is comprised of 03 (Three) members including 01 (One) independent directors
6.2(b)	At least 02 (two) members of the Committee shall be non-executive directors;	✓		
6.2(c)	Members of the Committee shall be nominated and appointed by the Board;	✓		
6.2(d)	The Board shall have authority to remove and appoint any member of the Committee;	✓		
6.2(e)	In case of death, resignation, disqualification, or removal of any member of the Committee or in any other cases of vacancies, the board shall fill the vacancy within 180 (one hundred eighty) days of occurring such vacancy in the Committee; :	-	-	No Such vacancy arose in the reporting period
6.2(f)	The Chairperson of the Committee may appoint or co-opt any external expert and/or member(s) of staff to the Committee as advisor who shall be non-voting member, if the Chairperson feels that advice or suggestion from such external expert and/or member(s) of staff shall be required or valuable for the Committee;	-	-	No Such appointment/co-opt required in the reporting period
6.2(g)	The company secretary shall act as the secretary of the Committee;	✓		
6.2(h)	The quorum of the NRC meeting shall not constitute without attendance of at least an independent director;	✓		

Condition No.	Title	Compliance status (put ✓/in the appropriate column)		Remarks (if any)
		Complied	Not complied	
1	2	3	4	5
6.2(i)	No member of the NRC shall receive, either directly or indirectly, any remuneration for any advisory or consultancy role or otherwise, other than Director's fees or honorarium from the company.	✓		No remuneration received
6.3	Chairperson of the NRC			
6.3(a)	The Board shall select 1 (one) member of the NRC to be Chairperson of the Committee, who shall be an independent director;	✓		Chairman of the NRC is an Independent Director
6.3(b)	In the absence of the Chairperson of the NRC, the remaining members may elect one of themselves as Chairperson for that particular meeting, the reason of absence of the regular Chairperson shall be duly recorded in the minutes;	✓		No such incidence arose in the reporting period
6.3(c)	The Chairperson of the NRC shall attend the annual general meeting (AGM) to answer the queries of the shareholders. Provided that in absence of Chairperson of the NRC, any other member from the NRC shall be selected to be present in the annual general meeting (AGM) for answering the shareholder's queries and reason for absence of the Chairperson of the NRC shall be recorded in the minutes of the AGM.	✓		
6.4	Meeting of the NRC			
6.4(a)	The NRC shall conduct at least one meeting in a financial year	✓		There were 03 meetings (18 th to 20 th) held during the reporting period
6.4(b)	The Chairperson of the NRC may convene any emergency meeting upon request by any member of the NRC	✓		No such incidence arose in the reporting period
6.4(c)	The quorum of the meeting of the NRC shall be constituted in presence of either two members or two third of the members of the Committee, whichever is higher, where presence of an independent director is must as required under condition No. 6(2)(h)	✓		
6.4(d)	The proceedings of each meeting of the NRC shall duly be recorded in the minutes and such minutes shall be confirmed in the next meeting of the NRC.	✓		
6.5	Role of the NRC			
6.5(a)	NRC shall be independent and responsible or accountable to the Board and to the shareholders;	✓		In Practice, the NRC discharged its responsibilities as per CG Code
6.5(b)(I)	NRC shall oversee, among others, the following matters and make report with recommendation to the Board: Formulating the criteria for determining qualifications, positive attributes and independence of a director and recommend a policy to the Board, relating to the remuneration of the directors, top level executive, considering the following:			
6.5(b)(j)(a)	The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate suitable directors to run the company successfully;	✓		In Practice, the NRC discharged its responsibilities as per CG Code
6.5(b)(j)(b)	The relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and	✓		
6.5(b)(j)(c)	Remuneration to directors, top level executive involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals;	✓		
6.5(b)(ii)	Devising a policy on Board's diversity taking into consideration age, gender, experience, ethnicity, educational background and nationality;	✓		
6.5(b)(iii)	Identifying persons who are qualified to become directors and who may be appointed in top level executive position in accordance with the criteria laid down, and recommend their appointment and removal to the Board;	✓		
6.5(b)(iv)	Formulating the criteria for evaluation of performance of independent directors and the Board;	✓		
6.5(b)(v)	Identifying the company's needs for employees at different levels and determine their selection, transfer or replacement and promotion criteria; and	✓		
6.5(b)(vi)	Developing, recommending and reviewing annually the company's human resources and training policies;	✓		
6.5(c)	The company shall disclose the nomination and remuneration policy and the evaluation criteria and activities of NRC during the year at a glance in its annual report.	✓		
7	EXTERNAL/STATUTORY AUDITORS: The issuer company shall not engage its external or statutory auditors to perform the following services of the company, namely:			
7.1(i)	Appraisal or valuation services or fairness opinions	✓		
7.1(ii)	Financial information systems design and implementation;	✓		
7.1(iii)	Book-keeping or other services related to the accounting records or financial statements;	✓		
7.1(iv)	Broker-dealer services;	✓		

Condition No.	Title	Compliance status (put ✓ in the appropriate column)		Remarks (if any)
		Complied	Not complied	
1	2	3	4	5
7.1(v)	Actuarial services;	✓		The Statutory Auditor have declared their compliances
7.1(vi)	Internal audit services or special audit services;	✓		
7.1(vii)	Any service that the Audit Committee determines;	✓		
7.1(viii)	Audit or certification services on compliance of corporate governance as required under condition No. 9(1); and	✓		
7.1(ix)	Any other service that creates conflict of interest.	✓		
7.2	No partner or employees of the external audit firms shall possess any share of the company they audit at least during the tenure of their audit assignment of that company; his or her family members also shall not hold any shares in the said company. Provided that spouse, son, daughter, father, mother, brother, sister, son-in-law and daughter-in-law shall be considered as family members.	✓		The Statutory Auditor have declared their compliances
7.3	Representative of external or statutory auditors shall remain present in the Shareholders' Meeting (Annual General Meeting or Extraordinary General Meeting) to answer the queries of the shareholders.	✓		Representative of statutory auditors attended at the 46 th AGM held on 15 th February.
8	Maintaining a website by the Company			
8.1	The company shall have an official website linked with the website of the stock exchange.	✓		www.mpl.govt.bd is the company's official website linked with the website of stock exchange.
8.2	The company shall keep the website functional from the date of listing.	✓		
8.3	The company shall make available the detailed disclosures on its website as required under the listing regulations of the concerned stock exchange(s).	✓		
9	Reporting and Compliance of Corporate Governance.			
9.1	The company shall obtain a certificate from a practicing Professional Accountant or Secretary (Chartered Accountant or Cost and Management Accountant or Chartered Secretary) other than its statutory auditors or audit firm on yearly basis regarding compliance of conditions of Corporate Governance Code of the Commission and shall such certificate shall be disclosed in the Annual Report. Explanation: "Chartered Accountant" means Chartered Accountant as defined in the Bangladesh Chartered Accountants Order, 1973 (President's Order No. 2 of 1973); "Cost and Management Accountant" means Cost and Management Accountant as defined in the Cost and Management Accountants Ordinance, 1977 (Ordinance No. LIII of 1977); "Chartered Secretary" means Chartered	✓		The Company obtained the certificate from Hoda Vasi Chowdhury & Co, Chartered Accountants and such certificate is presented in the Annual Report
9.2	The professional who will provide the certificate on compliance of this Corporate Governance Code shall be appointed by the shareholders in the annual general meeting.	✓		
9.3	The directors of the company shall state, in accordance with the Annexure-C attached, in the directors' report whether the company has complied with these conditions or not.	✓		

MEGHNA PETROLEUM LIMITED
Declaration by CEO and CFO

Date : 09 November, 2025

The Board of Directors
Meghna Petroleum Limited
58-59 Agrabad C/A
Chattogram.

Subject: **Declaration on Financial Statements for the year ended on 30 June, 2025.**

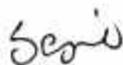
Dear Sirs,

Pursuant to the condition No. 1(5)(xxvi) imposed vide the Commission's Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 Dated 3 June, 2018 under section 2CC of the Securities and Exchange Ordinance, 1969, we do hereby declare that :

- (1) The Financial Statements of Meghna Petroleum Limited for the year ended on 30 June, 2025 have been prepared in compliance with International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in the Bangladesh and any departure there from has been adequately disclosed;
- (2) The estimates and judgments related to the financial statements were made on a prudent and reasonable basis, in order for the financial statements to reveal a true and fair view;
- (3) The form and substance of transactions and the Company's state of affairs have been reasonably and fairly presented in its financial statements;
- (4) To ensure above, the Company has taken proper and adequate care in installing a system of internal control and maintenance of accounting records;
- (5) Our internal auditors have conducted periodic audits to provide reasonable assurance that the established policies and procedures of the Company were consistently followed; and
- (6) The management's use of the going concern basis of accounting in preparing the financial statements is appropriate and there exists no material uncertainty related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

In this regard, we also certify that: -

- (i) We have reviewed the financial statements for the year ended on 30 June, 2025 and that to the best of our knowledge and belief :
 - (a) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - (b) These statements collectively present true and fair view of the Company's affairs and are in compliance with existing accounting standards and applicable laws.
- (ii) There are, to the best of knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the code of conduct for the company's Board of Directors or its members.



Sanjib Nandy
General Manager (A&F)

Sincerely yours,



Md. Shahirul Hassan
Managing Director (C.C)

ANNEXURE-4

(i) Pattern of shareholding as on 30 June, 2025

Sl. No.	Shares held by	No. of share	%	Remarks
A.	Bangladesh Petroleum Corporation	6,34,86,782	58.67	Meghna Petroleum Ltd. is a subsidiary company of Bangladesh Petroleum Corporation.
B.	Institutions (Financial & Others)	3,61,64,748	33.42	
C.	Foreigner	1,02,297	0.09	
D.	Individual	84,62,281	7.82	
		10,82,16,108	100.00	

(ii) Directors, Chief Executive Officer, Company Secretary,

Chief Financial Officer (CFO), Head of Internal Audit and their spouses :

Directors :

Mrs. Farzana Mamtaz

Mrs. Ummul Hasna

Mr. Md. Abdullah Al Mamun

Mr. Md. Ziaul Huq

Mrs. Rownak Jahan

Mrs. Najneen Perveen

Dr. Md. Ali Ahammad Shoukat Choudhury

Mr. Zeyad Rahman (Representative of Delta Life Insurance Co. PLC) 27,94,359 2.58%

Chief Executive Officer and his spouses & minor children :

Mr. Md. Shahirul Hassan

Chief Financial Officer (CFO) and his spouse & minor children :

Mr. Sanjib Nandy

Company Secretary and his spouse & minor children :

Mrs. Farhana Akter

Head of Internal Audit and his spouse & minor children :

Mr. Md. Sadequr Rahman

(iii) Executives (Top five salaried persons other than CEO, CFO, CS, HIA)

1. Mr. Reza Md. Riazuddin, General Manager (Marketing)

2. Mr. Md. Inam Elahi Chowdhury, General Manager (HR)

3. Mr. Md. Shafiqur Rahman Talukder, Dy. General Manager (Engineering) A.C.

4. Mr. Md. Omar Faruk Miaji, Assistant General Manager, Chattogram

5. Mr. Md. Ahsanul Amin, Assistant General Manager (Agency Trade)

(iv) Shareholder having ten percent (10%) or more voting interest in the company

Bangladesh Petroleum Corporation

6,34,86,782 Nos. Share 58.67%

ANNEXURE-5

Selected ratios on Liquidity, Profitability and solvency:

Items	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Liquidity Ratios:					
(i) Current Ratio	1.20:1	1.18:1	1.13:1	1.15:1	1.25:1
(ii) Quick Ratio	0.99:1	0.91:1	0.96:1	1:1	0.98:1
Operating Ratios:					
(iii) Accounts Receivable Turnover Ratio	13.12 times	16.99 times	13.41 times	15.57 times	15.19 times
(iv) Inventory Turnover Ratio	17.72 times	14.65 times	21.78 times	22.50 times	13.03 times
(v) Asset Turnover Ratio	3.14 times	3.79 times	3.50 times	2.68 times	2.59 times
Profitability Ratios:					
(vi) Gross Margin Ratio	1.08%	0.91%	0.81%	1.00%	1.28%
(vii) Operating Profit Ratio	0.66%	0.53%	0.54%	0.52%	0.68%
(viii) Net Income Ratio	2.26%	1.83%	1.37%	1.44%	1.59%
(ix) Return on Assets Ratio	9.42%	9.35%	6.58%	5.08%	5.59%
(x) Return on Equity Ratio	22.00%	21.40%	20.43%	16.80%	16.31%
(xi) Earning per Share (EPS) Tk.	61.39	50.11	40.86	29.25	26.07
Solvency Ratios:					
(xii) Debt to Equity Ratio	2.65	2.90	3.96	3.35	2.97

ANNEXURE-6

FIVE YEARS OPERATIONAL AND FINANCIAL DATA

TAKA IN LAC

Particulars	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
1. Authorised Capital	40000.00	40000.00	40000.00	40000.00	40000.00
2. Paid up Capital	10821.61	10821.61	10821.61	10821.61	10821.61
3. Net Assets	301392.11	253356.66	216441.51	188459.95	173038.86
4. Turnover	2934773.91	2968934.00	3234716.17	2195825.66	1778233.42
5. Gross Margin	31832.85	27042.42	26105.87	21981.43	22708.25
6. Overheads	17318.69	15830.12	14290.35	14354.89	13381.29
7. Operating Profit	19465.38	15875.00	17490.55	11391.46	12136.42
8. Non-Operating Income	68645.60	57315.42	43352.18	30268.74	26220.95
9. Profit Before WPPF & Taxation	88110.97	73190.42	60842.73	41660.20	38357.37
10. Contribution to WPPF	4405.55	3659.52	3042.14	2083.01	1917.87
11. Profit before Taxation	83705.43	69530.90	57800.59	39577.19	36439.50
12. Provision for Income Tax with deferred	17273.24	15301.17	13586.62	7923.68	8225.42
13. Profit After Taxation	60132.19	54229.73	44213.97	31653.51	28214.08
14. Net profit available for appropriation	65753.81	54197.20	44227.47	31324.50	27435.68
15. Amount of Proposed Cash Dividend	21643.22	18396.74	17314.58	16232.42	16232.42
16. Earning Per Share (EPS)-Taka	61.39	50.11	40.86	29.25	26.07
17. Rate of Dividend (Cash)	200%	170%	160%	150%	150%
18. Bonus Share Issued	-	-	-	-	-
19. Net Assets Per Share-Taka	278.51	234.12	200.01	174.15	159.90
20. Shareholders Funds/Equity	301392.11	253356.66	216441.51	188459.95	173038.86
21. Return on Shareholders Funds (%)	22.04	21.40	20.43	16.80	16.31
22. Manpower (Nos.):					
Officers/Executives	139	142	147	140	149
Staff and Workers	209	221	226	238	246
Total Manpower (Nos.)	348	363	373	378	395

REPORT OF THE AUDIT COMMITTEE

The Audit Committee of Meghna Petroleum Limited is pleased to submit the following report on the activities for the financial year 2024-2025:

According to the Notification No. BSEC/CMRRCD/2006-158/207/Admin/80, Date: June 03, 2018 and BSEC/CMRRCD/2009-193/76/PRD/151, Date: 04 April, 2024 on Corporate Governance Code of Bangladesh

Securities & Exchange Commission (BSEC), the Board of Directors of Meghna Petroleum Limited Board have established an Audit Committee as a sub-committee of the Board. The Committee assists the Board of Directors in ensuring that the financial statements reflect a true and fair view of the state of affairs of the Company and in ensuring a good monitoring system within the business.

THE AUDIT COMMITTEE

The Audit Committee of Meghna Petroleum Limited is comprised of the following members:

Ummul Hasna , Independent Director, MPL Board	Chairman
Rownak Jahan , Director, MPL Board	Member
Zeyad Rahman , Director, MPL Board	Member

The company secretary of Meghna Petroleum Limited Mrs. Farhana Akter acts as the secretary of the Audit Committee as per Corporate Governance Code of BSEC.

TERMS OF REFERENCE

The terms of reference of the Audit Committee have been determined by the Board as per BSEC notification. The Committee is responsible to the Board of Directors and reports on its activities regularly. The Committee assists the Board in its general oversight of financial reporting, internal controls and functions relating to internal audit, as well as ensures compliance with the Corporate Governance Code of BSEC.

ROLE OF AUDIT COMMITTEE

Role of Audit Committee of Meghna Petroleum Limited are appended below:

- I. Oversee the financial reporting process;
- II. Monitor choice of accounting policies and principles;
- III. Monitor the Internal Audit and Compliance process to ensure it is adequately resourced, including approval of the Internal Audit and Compliance Plan and review of the Internal Audit and Compliance Report;
- IV. Oversee hiring and performance of external auditors;
- V. Hold meeting with the external or statutory auditors for review of the annual financial statements before submission to the Board for approval or adoption;
- VI. Review along with the management, the annual financial statements before submission to the Board for approval;
- VII. Review along with the management, the quarterly and half-yearly financial statements before submission to the Board for approval;

- I. Review the adequacy of the internal audit function;
- II. Review the Management's Discussion and Analysis before disclosing in the Annual Report;
- III. Review statement of all related party transactions submitted by the management;
- IV. Review Management Letters or Letter of Internal Control weakness issued by statutory auditors;
- V. Oversee the determination of audit fees based on scope and magnitude, level of expertise deployed and time required for effective audit and evaluate the performance of external auditors; and
- VI. Oversee whether the proceeds raised through Initial Public Offering (IPO) or Repeat Public Offering (RPO) or Rights Share Offer have been utilized as per the purposes stated in relevant offer document or prospectus approved by the Commission:

Provided that the management shall disclose to the Audit Committee about the uses or applications of the proceeds by major category (capital expenditure, sales and marketing expenses, working capital, etc.), on a quarterly basis, as a part of their quarterly declaration of financial results:

Provided further that on an annual basis, the company shall prepare a statement of the proceeds utilized for the purposes other than those stated in the offer document or prospectus for publication in the Annual Report along with the comments of the Audit Committee.

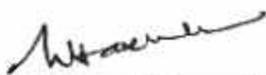
ACTIVITIES OF THE AUDIT COMMITTEE

During this reporting period i.e. 2024-2025 financial year, 04 (Four) Audit Committee meeting were held. The Committee made recommendations on the following activities:

1. Reviewed the Annual Financial Statements of the Company and recommended to the Board for adoption and circulation. Recommendations were also made to the management based on the findings of the External Auditor and discussed the same with the Board.
2. Reviewed the Quarterly and Half-yearly Financial Statements of the Company and recommended to the Board for adoption and circulation.
3. Reviewed the Management's Discussion and Analysis before disclosing in the Annual Report.
4. Reviewed the internal audit process and effectiveness of internal audit.
5. Reviewed the findings of internal audit team and its corrective actions.
6. Reviewed the compliance requirements of BSEC guidelines, notification and other laws.

The Audit Committee sincerely thanks the members of the Board and the management for their support, guidance, and co-operation while carrying out the responsibilities.

On behalf of the Audit Committee,



(Ummul Hasna)

Chairman of the Audit Committee

REPORT OF THE NOMINATION AND REMUNERATION COMMITTEE (NRC)

The Nomination and Remuneration Committee (NRC) of Meghna Petroleum Limited is pleased to submit the following report on the activities for the financial year 2024-2025:

FORMATION OF NRC:

The Nomination and Remuneration Committee (NRC) of Meghna Petroleum Limited is being formulated in compliance with Notification No. BSEC/CMRRCD/2006-158/207/Admin/80, Date: June 03, 2018 on Corporate Governance Code of Bangladesh Securities & Exchange Commission (BSEC).

The Nomination and Remuneration Committee (NRC) of Meghna Petroleum Limited is comprised of the following members:

Mr. Md. Abdullah Al Mamun , Independent Director, MPL Board	Chairman
Mr. Md. Ziaul Huq , Director, MPL Board	Member
Mrs. Najneen Perveen , Director, MPL Board	Member

The company secretary of Meghna Petroleum Limited Mrs. Farhana Akter acts as the secretary of the NRC Committee as per Corporate Governance Code of BSEC.

TERMS OF REFERENCE:

The terms of reference of the Nomination and Remuneration Committee (NRC) have been determined by the Board as per BSEC notification. The NRC assists the Board in formulating the nomination criteria or policy for determining qualifications, positive attributes, experiences, and independence of directors and top-level executives, as well as an approach for the formal process of considering remuneration of Directors and top-level executives.

RESPONSIBILITIES :

- NRC shall be independent and responsible or accountable to the Board and to the shareholders;
- To oversee, among others, the following matters and make reports with recommendations to the Board:
 - i. Formulating the criteria for determining qualifications, positive attributes and independence of a director and recommending a policy to the Board, relating to the remuneration of the director's, top-level executive, considering the following:

The level and composition of remuneration is reasonable and sufficient to attract, retain, and motivate suitable directors to run the company successfully under directives of the concerned Ministry and Bangladesh Petroleum Corporation (BPC);

- a) The relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
 - b) Remuneration to directors and top-level executives involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals;
- II. Devising a policy on the Board's diversity taking into consideration age, gender, experience, ethnicity, educational background and nationality;
 - III. Identifying persons who are qualified to become directors and who may be appointed in top-level executive positions in accordance with the criteria laid down by the concerned Ministry and Bangladesh Petroleum Corporation (BPC) and recommending their appointment and removal to the Board;
 - IV. Formulating the criteria for evaluation of performance of independent directors and the Board;
 - V. Identifying the company's needs for employees at different levels and determine their selection, transfer or replacement and promotion criteria; and
 - VI. Developing, recommending and reviewing annually the company's human resources and training policies.

MEETING OF NRC:

During this reporting period i.e. 2024-2025 financial year, 3 (three) NRC meeting was held. The Committee made recommendations on the following activity:

1. To recommend the promotion of the company's employees;
2. To recommend the appointment of employee in the company;
3. To recommend for appointment of the Independent Director.

POLICY OF THE NRC

The Nomination and Remuneration Policy for members of the Board of Directors and Senior Management of the Company is designed to attract, motivate and retain leaders/members in a competitive market. The Policy reflects the Company's objectives for good corporate governance and long-term value creation for shareholders.

The objective of the policy is to ensure that-

- The level and composition of remuneration are reasonable and sufficient to attract, retain, and motivate the directors/top management team required to run the company successfully.
- Relationship of remuneration to performance is clear and meets appropriate performance benchmarks.
- Remuneration to directors and top-level executives reflecting short and long-term performance objectives appropriate to the company's work and goals.

APPOINTMENT OF DIRECTOR AND TOP LEVEL EXECUTIVE:

The Committee shall identify and ascertain the integrity, qualification and experience of the person for appointment as Director and top-level executive and recommend his/her appointment as per the company's policy.

EVALUATION:

The Committee shall evaluate the performance of top-level executives yearly or at such intervals as necessary based on their qualifications, experience, etc.

REMOVAL:

The MD or CEO, CS, CFO, and HIAC shall not be removed from their position without approval of the Board and immediate dissemination to the Commission and Stock Exchange(s).

RETIREMENT:

The Director or top-level executives shall retire as per policy of the Company.

POLICY FOR REMUNERATION TO DIRECTORS/TOP-LEVEL EXECUTIVES:

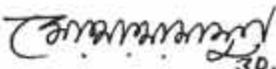
- a) The Remuneration is to be paid to top-level executives as per Company's policy.
- b) The Directors may receive meeting fees and such other remuneration as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors.

IMPLEMENTATION:

The Committee may issue guidelines, procedures, formats, reporting mechanisms and manuals in supplement and for better implementation of this policy as considered appropriate.

The Nomination and Remuneration Committee sincerely thanks the members of the Board and the management for their support, guidance, and cooperation while carrying out the responsibilities.

On behalf of the Nomination and Remuneration Committee,


30.06.2025

(Md. Abdullah Al Mamun)

Chairman of the NRC

INDEPENDENT AUDITORS' REPORT
To the shareholders of
MEGHNA PETROLEUM LIMITED

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of MEGHNA PETROLEUM LIMITED (the Company), which comprise the Statement of Financial Position as at 30 June 2025, the Statement of Profit or loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion and to the best of our information and according to explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements, prepared in accordance with International Financial Reporting Standards (IFRSs), give a true and fair view of the financial position of the Company as at 30 June 2025 and of its financial performance and cash flows for the year then ended and comply with the Companies Act, 1994, the Securities and Exchange Rules, 2020 and other applicable laws and regulations.

Basis for Qualified Opinion

1. In reference to note # 7, Meghna Petroleum Limited (MPL) disclosed long term investment (FDR) amounting to Tk. 12,570,550,697 which inter-alia included investment in FDR (principal plus interest) amounting to Tk. 1,690,145,549 at First Security Islami Bank PLC, Tk. 2,117,304,137 at Global Islami Bank PLC, Tk. 75,002,377 at Padma Bank PLC and Tk. 1,594,248,507 at Union Bank PLC. It is noted that the aforementioned banks are currently facing severe liquidity crises. As per paragraph 5.5.9 of IFRS 9: Financial Instruments, an entity is required to assess at each reporting date whether the credit risk on a financial asset has increased significantly since its initial recognition. Furthermore, MPL decided not to recognize interest income (including income from SND accounts) from these banks, amounting to Tk. 613,300,000 as of the reporting date, indicating heightened credit risk on these investments. Subsequently, MPL sent letters to the respective banks requesting encashment of these investments; however, the banks have not provided any positive response due to their liquidity constraints. Considering these circumstances, the investments are subject to significant credit risk, and MPL should have recognized an allowance for expected credit losses in accordance with paragraph 5.5.9 and paragraph B5.5.2 of IFRS 9. However, no such allowance has been recognized in the financial statements
2. In reference to note # 16, the Company disclosed share money deposit amounting to Tk. 116,061,862. As per FRC notification-146/FRC/Admin/Notification/2020/01 dated 11 February 2020, the Company had the obligation to convert the share money deposit into share capital within 6 months from the date of deposit. But the Company did not convert the share money deposit into share capital which is the non-compliance of the above mentioned FRC notification.
3. In reference to note # 23.03, the Company disclosed amounting to Tk. 6,595,136,218 for other finance which inter-alia included VAT payable (under for other) amounting to Tk. 528,955,726 which is not matched with the amounting to Tk. 320,174 shown in VAT Return (Mushak 9.1).
4. In reference to note # 28, the Company disclosed turnover amounting to Tk. 293,477,391,520. However, turnover was shown as per VAT returns (Mushak 9.1) amounting to Tk. 275,097,271,195. Accordingly, there is a mismatch of Tk. 18,380,120,325 between disclosed turnover in the financial statements and VAT returns (Mushak 9.1).

We conducted our audit in accordance with International Standard on Auditing (ISAs). Our responsibilities under those standards are further described in "Auditors responsibilities for the audit of the financial statements" section of our report.

We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Emphasis of Matters

Without modifying our opinion, we are drawing attention to the following matters:

1. In reference to note # 4.02 in the financial statements, Meghna Petroleum Limited (MPL) engaged an enlisted firm of Chartered Accountants as a valuer to revalue its assets. The valuer subsequently submitted the final valuation report. However, MPL did not recognize or reflect the impact of this revaluation in its financial statements for FY 2024-25. Furthermore, as per IAS 36: Impairment of Assets, paragraph 9, "An entity shall assess at the end of each reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the entity shall estimate the recoverable amount of the asset." During our audit, we observed that no impairment assessment was conducted by the company in accordance with the requirements of IAS 36.
2. In reference to note # 5.00 of the financial statements, the Company reported Right-of-Use (ROU) Assets at cost amounting to Tk. 54,797,532 which inter-alia included amounting to Tk. 2,544,000 relating to a security deposit under Advances, Deposits, and Prepayments. In addition, the Company disclosed amortization for the year amounting to Tk. 547,546 under the same note. However, the amortization expense was not recognized in accordance with the straight-line method as disclosed in note #3.04.
3. With reference to note # 11.01 in the financial statements, balance confirmation requests for trade receivables amounting to Tk. 2,630,920,300 were sent to the respective 11 parties, requesting direct confirmation to us. However, no responses were received as of the reporting date.
4. In reference to notes # 7, 8, 9 and 14.02 in the financial statements, balance confirmation requests were sent to 88 banks for Fixed Deposit Receipts (FDR) and cash at banks, requesting direct confirmation to us. However, no responses were received from 10 banks as of the reporting date.
5. With reference to note # 17 of the financial statements, the Company transferred Tk. 3,500,000,000 to the General Reserve for the year ended 30 June 2025, as approved in the 748th meeting of the Board of Directors held on 11 November 2024. However, no supporting documentation was available regarding the policy governing such transfers, nor were any documents found detailing the intended use or ultimate purpose of the General Reserve.
6. In reference to note # 18 in the financial statements, the Company disclosed depreciation reserve fund amounting to Tk. 460,606,996 for which policy and audit report were not found.
7. In reference to note # 19 in the financial statements, the Company disclosed defined benefit obligations-Gratuity amounting to Tk. 109,953,733. As per Para 59 of IAS 19, the Company needs to conduct actuarial valuation of the gratuity obligation before the end of the reporting period. But actuary valuation regarding gratuity is yet to be conducted.

Hoque Bhattacharjee Das & Co.

Chartered Accountants

Hussain Farhad & Co.

Chartered Accountants

8. With reference to notes # 21 and #22 of the financial statements, the Company disclosed long-term borrowings amounting to Tk. 100,196,236 and short-term borrowings amounting to Tk. 73,896,558, respectively. Interest charged on these loans during FY 2024-25 totalled Tk. 5,919,134. However, the total loan liabilities have remained outstanding for a prolonged period due to non-payment of the scheduled yearly committed payments.
9. In reference to note # 23.03 of the financial statements, the Company reported an amount of BDT 6,595,136,218 under Other Finance. This balance includes BDT 613,300,000 representing interest income on SND and Term Deposits (FDR) with First Security Islami Bank PLC, Global Islami Bank PLC, Padma Bank PLC, and Union Bank PLC, which was not recognized due to uncertainty over its realization, in accordance with the Board resolution dated 05 May 2025.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of year ended 30 June 2025. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter described in the Basis for Qualified Opinion section we have determined the matters described below to be the key audit matters to be communicated in our report.

The key audit matter	How the matter was addressed in our audit
1. Revenue recognition	
Refer to note 28.02 and 3.14	
Revenue recognition has significant and wide influence on financial statements.	Our audit procedures in this area included, among others:
Revenue is recognised when the amounts and the related costs are reliably measured, and the performance obligation is completed through passing of control to the customers. Revenue from the sale of goods is recognized when the company has delivered products to the customers and control has passed. The sales of the Company are derived from factories and various depots located across the country with relatively transactions of small amounts. As a result, to obtain sufficient audit evidence, magnitude of audit work and resource are required.	- We understood, evaluated and validated the key controls related to the Company's sales process from end to end, from contracts approval and sign-off, recording of sales, all the way through cash receipts and customers' outstanding balances. - We tested the completeness of journal entries compared to financial statements and whether if there is any exception existed that the debit accounts of sales recognition were not related to cash and bank, trade receivable.
We identified revenue recognition as a key audit matter because revenue is one of the key performance indicators of the Company and therefore there is an inherent risk of manipulation of the timing of recognition of revenue by management to meet specific targets or expectations.	- We conducted substantive testing of revenue recorded over the year using sampling techniques, by examining the relevant supporting documents including sales invoices and challans. In addition, we confirmed certain customers' receivable balances at the reporting date, selected on a sample basis by considering the amounts outstanding with those customers.
We focused on the proper cut-off of sales to the Company's customers due to the fact that the documents of confirming the acceptance of the products were provided by numerous customers based in different locations. There is a risk of differences between the timing of acceptance of the products by the Company's customers and when revenue was recorded. Accordingly, there could be potential misstatements that these revenue transactions are not recognised in the proper reporting periods.	- Furthermore, we tested the sales transactions recognized shortly before and after the reporting date, including the sales returns (if any) recorded after that date, to examine whether sales transactions were recorded in the correct reporting periods.

Hoque Bhattacharjee Das & Co.
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Chartered Accountants

The key audit matter	How the matter was addressed in our audit
2. Property, plant and equipment	
Refer to note 4 and 3.02	
The company has large amount and numbers of property, plant and equipment items. Due to technological and time obsolescence the impairment may exists.	Our audit procedures in this area included, among others: - Assessing the consistency of methodologies use for depreciation of assets & we also re-calculate the depreciation by using applicable rate which is used by company & also see appropriate disclosure have been given for PPE as per IAS-16. - Checking, on a sample basis , the accuracy and relevance of the accounting of PPE by management; and - For selected samples, performing physical verification of assets to confirm existence;
The key audit matter	How the matter was addressed in our audit
3. Recognition and measurement of deferred taxes	
Refer to note 20 and 3.12.02	
The Company recognizes deferred taxes relating to property, plant and equipment, Right of use asset and Gratuity which are very complex in nature. As such accounting for deferred taxes involves management judgment in developing estimates of tax exposures and contingencies in order to assess the adequacy of tax provision. Hence, we considered this to be a key audit matter. As such accounting for deferred taxes involves management judgment in developing estimates of tax exposures and contingencies in order to assess the adequacy of tax provision. Hence, we considered this to be a key audit matter.	Our audit procedures in this area included, among others: - Assessed the design, implementation and operating effectiveness of key controls in respect of the Company's process of recognition of deferred taxes; - Using our own tax specialists to evaluate the tax bases and Company's tax strategy. - Assessed the accuracy and completeness of deferred tax; and - Evaluating the adequacy of the financial statements disclosures, including disclosures of assumptions, judgments and sensitivities.

Other matters

- Meghna Petroleum Limited (MPL) has agreements with 13 companies for LPG refuelling stations, stipulating payments of Tk. 0.50 per liter to MPL and an additional Tk. 0.50 per liter to Bangladesh Petroleum Corporation (BPC) as royalty which is recognized as revenue on a cash basis.
- In the financial statement of FY 2023-24, income tax payable was shown Tk 1,533,221,492 under note # 53. However, income tax payable was shown Tk. 1,296,024,337 in the submitted income tax return for FY 2023-24. For the same period tax deduction at source was shown Tk 1,533,221,492 whereas in the submitted tax return same was shown as Tk 1,533,807,492. AIT on Vehicle Tk 583,000 & AIT on Trade License Tk 3,000 were not considered in the tax computation in financial statements of FY 2023-24.

Reporting on other information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon. The draft annual report is expected to be made available to us after the date of this auditor's report but before finalization of the annual report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other

Hoque Bhattacharjee Das & Co.

Chartered Accountants

information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report before finalization, if we conclude that there is a material misstatement therein, we will communicate the matter to those charged with governance of the Company so that the matter is duly addressed in the annual report.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements of the Company in accordance with International Financial Reporting Standards (IFRSs), the Companies Act, 1994, the Securities and Exchange Rules, 2020 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Hussain Farhad & Co.

Chartered Accountants

Hoque Bhattacharjee Das & Co.
Chartered Accountants

Hussain Farhad & Co.
Chartered Accountants

- (e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- (f) Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We communicate with those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We determine those matters, from the matters communicated with those charged with governance, that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act, 1994 and the Securities and Exchange Rules, 2020, we also report the following:

- i) except for the matters as referred to in the basis for qualified opinion paragraph of our report, we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- ii) in our opinion, except for the matters as referred to in the basis for qualified opinion paragraph of our report, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books;
- iii) except for the matters as referred to in the basis for qualified opinion paragraph of our report, the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account and returns; and
- iv) the expenditure incurred was for the purposes of the Company's business.

Firm Name : **Hoque Bhattacharjee Das & Co.**
Chartered Accountants

Registration No. : 44257/ICAB-84

Signature of the auditor : 

Name of the auditor : Subash Chandra Chowdhury FCA, Partner
ICAB Enrollment No : 1102
FRC Enrollment No: CA-001-384

DVC No. : 2511101102AS313958

Place : Chattogram

Date : 10 November, 2025



Hussain Farhad & Co.
Chartered Accountants

4/457/ICAB-84

Signature of the auditor : 

Name of the auditor : Hussain Farhad FCA, Partner
ICAB Enrollment No : 0779
FRC Enrollment No : CA-001-136

2511100779AS778300

Chattogram

10 November, 2025



MEGHNA PETROLEUM LIMITED

Statement of Financial Position
As at 30 June 2025

	Note(s)	30 June 2025 Taka	30 June 2024 Taka
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	4	1,158,167,375	1,226,744,647
Right of Use Assets	5	11,109,374	11,656,920
Capital Work-in-Progress	6	722,779,401	545,077,796
Long Term Investments (FDR)	7	12,570,550,697	10,402,714,854
Total Non-Current Assets		14,462,606,847	12,186,194,217
Current Assets			
Short Term Investments - Depreciation Fund	8	1,782,737,528	1,613,757,055
Short Term Investments (FDR)	9	15,699,002,709	12,355,867,968
Inventories	10	16,559,278,400	20,259,875,558
Trade and Other Receivables	11	2,770,365,011	2,701,730,840
Trade Receivables With Related Parties*	12	19,603,476,416	14,774,876,297
Advances, Deposits and Pre-payments	13	3,140,208,050	2,658,525,076
Cash and Cash Equivalents	14	36,054,740,092	32,013,212,233
Total Current Assets		95,609,808,206	86,377,845,027
TOTAL ASSETS		110,072,415,053	98,564,039,244
EQUITY AND LIABILITIES			
Equity			
Share Capital	15	1,082,161,080	1,082,161,080
Share Money Deposit	16	116,061,862	116,061,862
General Reserve	17	21,905,000,048	18,405,000,048
Depreciation Reserve Fund	18	460,606,996	312,723,333
Retained Earnings		6,575,381,123	5,419,719,553
Equity attributable to owners of the Company		30,139,211,109	25,335,665,876
Non-Current Liabilities			
Defined Benefit Obligations - Gratuity	19	109,953,733	90,535,111
Deferred Tax Liabilities	20	46,900,936	53,615,132
Long Term Borrowing	21	100,196,236	111,797,906
Lease liabilities - non-current portion	5.02	3,879,729	4,350,448
Total Non-Current Liabilities		260,930,634	260,298,597
Current Liabilities			
Short Term Borrowing	22	73,896,558	62,294,888
Creditors and Accruals	23	9,122,579,168	5,183,242,773
Creditors and Accruals With Related Parties*	24	68,088,953,957	65,848,454,099
Lease liabilities - Current Portion	5.02	470,719	494,696
Payable for WPPF and Welfare Fund	25	440,554,874	365,952,079
Unclaimed Dividend	26	9,211,099	9,042,705
Income Tax Payable	27	1,936,606,935	1,498,593,531
Total Current Liabilities		79,672,273,310	72,968,074,771
Total Liabilities		79,933,203,944	73,228,373,368
TOTAL EQUITY AND LIABILITIES		110,072,415,053	98,564,039,244
Net Assets Value (NAV) Per Share	35	278.51	234.12

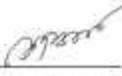
The annexed notes 1 to 55 form integral part of these financial statements.
and were approved by the Board of Directors on 09 November 2025
and were signed on its behalf by:


Company Secretary


General Manager (A & F)


Managing Director


Director


Director

As per our annexed report of same date.


Hoque Bhattacharjee Das & Co.
Chartered Accountants
Chattogram, 10 November 2025
DVC : 2511101102AS313958

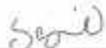

Hussain Farhad & Co.
Chartered Accountants
Chattogram, 10 November 2025
DVC : 2511100779AS778300

MEGHNA PETROLEUM LIMITED
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

	Note(s)	01 July 2024 to 30 June 2025 Taka	01 July 2023 to 30 June 2024 Taka
Gross Earnings on Petroleum Products	28	3,183,284,769	2,704,242,453
Net Operational Gain / (Loss)	28.03	210,826,524	169,774,915
Net Earnings on Petroleum Products		3,394,111,293	2,874,017,368
Other Operating Income	28.05	284,295,111	296,494,813
Total Income		3,678,406,404	3,170,512,181
Operating Expenses			
Administrative, Selling and Distribution Expenses	29	(1,283,548,900)	(1,249,556,199)
Financial Expenses	30	(253,297,732)	(197,239,160)
Interest Expenses through BPC	31	(195,022,078)	(136,217,054)
		(1,731,868,710)	(1,583,012,413)
Total Operating Profit		1,946,537,694	1,587,499,768
Non-operating Income	32	6,864,559,794	5,731,541,811
Net Profit Before WPPF & WF		8,811,097,488	7,319,041,579
Contribution to Workers' Profit Participation and Welfare Fund @ 5% on net profit	25	(440,554,874)	(365,952,079)
Net Profit Before Income Tax		8,370,542,614	6,953,089,500
Income tax (expenses)/benefits			
Current Tax	27	(1,734,037,741)	(1,533,221,492)
Deferred Tax	20	6,714,196	3,104,946
		(1,727,323,545)	(1,530,116,546)
Net Profit After Tax Transferred to Retained Earnings		6,643,219,069	5,422,972,954
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		6,643,219,069	5,422,972,954
Earnings Per Share (EPS)	33	61.39	50.11

The annexed notes 1 to 55 form integral part of these financial statements.
and were approved by the Board of Directors on 09 November 2025
and were signed on its behalf by:


Company Secretary


General Manager (A & F)


Managing Director


Director


Director

As per our annexed report of same date.


Hoque Bhattacharjee Das & Co.
Chartered Accountants
Chattogram, 10 November 2025
DVC : 2511101102AS313958


Hussain Farhad & Co.
Chartered Accountants
Chattogram, 10 November 2025
DVC : 2511100779AS778300

Hoque Bhattacharjee Das & Co.
Chartered Accountants

MEGHNA PETROLEUM LIMITED

Statement of Changes in Equity

For the year ended 30 June 2025

Hussain Farhad & Co.
Chartered Accountants

	Share Capital	General Reserve	Share Money Deposit	Depreciation Fund Reserve	Retained Earnings	Total Equity
Balance as on 1 July 2023	1,082,161,080	15,805,000,048	116,061,862	218,180,701	4,422,746,959	21,644,150,650
Cash Dividend Paid during the Year	-	-	-	-	(1,731,457,728)	(1,731,457,728)
Transferred to General Reserve	-	2,600,000,000	-	-	(2,600,000,000)	-
Transferred to Depreciation Fund Reserve	-	-	-	94,542,632	(94,542,632)	-
Net Profit after Tax for the Year 2023-2024	-	-	-	-	5,422,972,954	5,422,972,954
Balance as at 30 June 2024	1,082,161,080	18,405,000,048	116,061,862	312,723,333	5,419,719,553	25,335,665,876
Balance as on 1 July 2024	1,082,161,080	18,405,000,048	116,061,862	312,723,333	5,419,719,553	25,335,665,876
Cash Dividend Paid during the Year	-	-	-	-	(1,839,673,836)	(1,839,673,836)
Transferred to General Reserve	-	3,500,000,000	-	-	(3,500,000,000)	-
Transferred to Depreciation Fund Reserve	-	-	-	147,883,663	(147,883,663)	-
Net Profit after Tax for the Year 2024-2025	-	-	-	-	6,643,219,069	6,643,219,069
Balance as at 30 June 2025	1,082,161,080	21,905,000,048	116,061,862	460,606,996	6,575,381,123	30,139,211,109

The annexed notes 1 to 55 form integral part of these financial statements.
and were approved by the Board of Directors on 09 November 2025
and were signed on its behalf by:


Farhan
Company Secretary


General Manager (A & F)


Managing Director


Director


Director

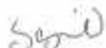
MEGHNA PETROLEUM LIMITED

Statement of Cash Flows
For the year ended 30 June 2025

	Note(s)	01 July 2024 to 30 June 2025 Taka	01 July 2023 to 30 June 2024 Taka
A. Operating Activities			
Cash Received from Customers	52.01	289,075,278,865	304,004,210,350
Cash Paid to Suppliers, Employees and Others	52.02	(281,793,136,077)	(312,865,531,063)
Cash from operation		7,282,142,788	(8,861,320,713)
Cash Received from Non-Operating Income	52.03	6,864,559,794	5,731,541,811
Cash Payment for Financial Expenses	52.04	(448,182,506)	(332,369,528)
Income Tax Paid	52.05	(1,851,841,050)	(1,533,784,492)
Net Cash Generated by Operating Activities		11,846,679,026	(4,995,932,922)
B. Investing Activities			
Capital Expenditures	53.01	(454,043,141)	(482,480,916)
Long term Investments	53.02	(2,167,835,843)	(1,135,524,581)
Short term Investments	53.03	(3,343,134,741)	(2,254,434,188)
Net Cash Used in Investing Activities		(5,965,013,725)	(3,872,439,685)
C. Financing Activities			
Payment against Right of Use Asset	54.01	(632,000)	(11,105,021)
Dividend Paid to share holder	54.02	(1,836,102,954)	(1,728,998,071)
(Deposited)/Adjustment to CMSF Fund	54.03	(3,402,488)	(82,169,279)
Net Cash Used in Financing Activities		(1,840,137,442)	(1,822,272,371)
D. Net Increase of Cash and Cash Equivalents during the year (A+B+C)		4,041,527,859	(10,690,644,978)
E. Opening Cash and Cash Equivalents		32,013,212,233	42,703,857,210
F. Closing Cash and Cash Equivalents (D+E)		36,054,740,092	32,013,212,232
Net Operating Cash Flow Per Share (NOCFPS)	36	109.47	(46.17)

The annexed notes 1 to 55 form integral part of these financial statements.
and were approved by the Board of Directors on 09 November 2025
and were signed on its behalf by:


Company Secretary


General Manager (A & F)


Managing Director


Director


Director

MEGHNA PETROLEUM LIMITED

Notes to the Financial Statements **As at and for the year ended 30 June 2025**

1.00 THE REPORTING ENTITY

1.01 Legal Form of Enterprise

Meghna Petroleum Limited (hereinafter referred to as the company) was incorporated in Bangladesh on 27 December, 1977 as a Private Limited Company. All but six shares of the Company are held by the Bangladesh Petroleum Corporation (hereinafter referred to as BPC). Subsequently, it was converted into a Public Limited Company on 29 May 2007 vide special resolution dated 29 May 2007 under the Companies Act 1994. As resolved in the Board of BPC, the present owner of the shares, and also as per resolution taken in the EGM, the Company shall off load 12,000,000 ordinary shares of Tk 10 each to the general public / institutions at market price in accordance with regulation 5 of Stock Exchange (direct listing) regulations 2006, the Depository Act 1999 and regulations issued there under. The shares were floated for public offering on 14 January 2008.

The registered office and principal place of business of the company is located at 58-59, Agrabad Commercial Area, Chattogram, Bangladesh.

1.02 Nature of The Business

The activities of the Company comprise the procurement, storage and marketing of Petroleum products and Lubricants, Bitumen, Liquefied Petroleum Gas (LPG) and Battery Water in Bangladesh.

2.00 BASIS OF PREPARATION AND PRESENTATION OF THE FINANCIAL STATEMENTS

2.01 Statement of Compliance

The Financial Statements have been prepared in accordance International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 2020, relevant guidelines issued by the Bangladesh Securities and Exchange Commission (BSEC), Financial Reporting Act 2015 and other applicable laws and regulations. The titles and format of these financial statements follow the requirements of IFRSs which are to some extent different from the requirement of the Companies Act 1994. However, such differences are not material and, in the view of management, IFRSs titles and format give better presentation to the shareholders.

On 14 December 2017, the Institute of Chartered Accountants of Bangladesh (ICAB) has adopted International Financial Reporting Standards issued by the International Accounting Standards Board as IFRSs. As the ICAB previously adopted such standards as Bangladesh Financial Reporting Standards without any modification, this recent adoption will not have any impact on the financial statements of the Company going forward.

2.02 Basis of Reporting

The financial statements are prepared and presented for external users by the company in accordance with identified financial reporting framework. Presentation has been made in compliance with the requirements of IAS 1 – “Presentation of Financial Statements”. The financial statements comprise of:

- A statement of financial position as at 30 June 2025.
- A statement of profit or loss and other comprehensive income for the year ended 30 June 2025.
- A statement of changes in equity for the year ended 30 June 2025.
- A statement of cash flows for the year ended 30 June 2025.
- Notes, comprising a summary of significant accounting policies and explanatory information.

Further more, as per IAS 1, the financial statements comparative information and a statement of financial position as at the beginning of the preceding period (in case of restatement) and also the disclosure of assets and liabilities under current and non-current classification separately.

2.03 Other Regulatory Compliances

The Company is also required to comply with the following major laws and regulations along with the Companies Act, 1994:

- a) The Income Tax Act, 2023 and applicable rules & regulations
- b) The Value Added Tax and Supplementary Duty Act, 2012
- c) The Value Added Tax and Supplementary Duty Rules, 2016
- d) The Securities and Exchange Ordinance, 1969
- e) The Securities and Exchange Rules, 2020
- f) The Customs Act, 1969 & 2023
- g) Bangladesh Labour Law, 2006
- h) Securities and Exchange Commission Act, 1993

2.04 Authorization for Issue

The financial statements for the year ended 30 June 2025 have been authorized for issue by the Board of Directors on 9th November 2025.

2.05 Basis of Measurement

The Financial Statements have been prepared on going concern basis under the historical cost convention.

2.06 Functional and Presentation Currency

The financial statements are presented in Bangladesh Taka (BDT) which is the Company's functional currency. All financial information presented in BD Taka has been rounded off to the nearest integer BD Taka except when otherwise indicated.

2.07 Cash Flows Statement

Statement of Cash Flows is prepared principally in accordance with IAS-7 "Statement of Cash Flows" and the cash flows from operating activities have been presented under direct method. A reconciliation of net income or net profit with cash flows from operating activities making adjustments for non-cash items, for non-operating items and for the net changes in operating accruals as per requirement of Securities and Exchange Rules, 2020.

2.08 Going Concern

The Company has adequate resources to continue its operation for the foreseeable future and hence, the financial statements have been prepared on a going concern basis. As per Management's assessment there are no material uncertainties related to events or conditions which may cast significant doubt upon the company's ability to continue going concern.

2.09 Reporting Period

These financial statements of the company cover one year from 1 July to 30 June and is followed consistently.

2.10 Applicable Accounting Standards

The following IASs and IFRSs are applicable for preparation and reporting of the Financial Statements for the period under review:

IAS - 1	Presentation of Financial Statements
IAS - 2	Inventories
IAS - 7	Statements of Cash Flows
IAS - 8	Accounting Policies, Changes in Accounting Estimates and Errors
IAS - 10	Events after the reporting Period
IAS - 12	Income Taxes
IAS - 16	Property, Plant and Equipment
IAS - 21	The Effects of Changes in Foreign Exchange Rates
IAS - 23	Borrowing Cost
IAS - 24	Related Party Disclosures

IAS - 33	Earnings Per Share
IAS - 36	Impairment of Assets
IAS - 37	Provisions, Contingent Liabilities and Contingent Assets
IFRS- 7	Financial Instruments: Disclosures
IFRS- 9	Financial Instruments
IFRS- 15	Revenue from Contract with Customers
IFRS- 16	Leases

2.11 Use of Estimates and Judgments

The preparation of the Financial Statements is in conformity with IAS and IFRS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Estimates and underlining assumptions are reviewed on an ongoing basis and actual results may differ from these estimates.

The estimates and underlining assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgment about the carrying value of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes:

Note 4	: Property, Plant and Equipment
Note 5	: Right of Use Assets
Note 10	: Inventories
Note 11	: Trade and Other Receivables
Note 19	: Defined Benefit Obligations - Gratuity
Note 20	: Deferred Tax Liabilities
Note 27	: Income Tax Payable

2.12 Classification of Current and Non-Current:

The Company presents assets and liabilities in the statement of financial position based on current/non-current classification.

An Asset is Current When it is:

- Expected to be realized or intended to sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period

Or,

- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A Liability is Current When:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period

Or,

- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

2.13 Comparative Information and Reclassification

Comparative information has been disclosed for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current period financial statements. To facilitate comparison, certain relevant balances pertaining to the previous period have been rearranged/reclassified wherever considered necessary to conform to current periods presentation.

3.00 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The specific accounting policies selected and applied by the Company's management for significant transactions and events that have material effect within the framework of IAS-1 "Presentation of Financial Statements", in preparation and presentation of financial statements have been consistently applied throughout the year and were also consistent with those used in earlier years.

For a proper understanding of the financial statements, these accounting policies are set out below in one place as prescribed by the IAS-1 "Presentation of Financial Statements". The recommendations of IAS-1 relating to the format of financial statements were also taken into full consideration for fair presentation.

Set out below is an index of the significant accounting policies, the details of which are available on the following:

3.01	Consistency
3.02	Property, Plant and Equipment
3.02.04	Depreciation Fund
3.03	Capital Work-in-Progress
3.04	Leases
3.05	Inventories
3.06	Financial Assets
3.07	Financial Liabilities
3.08	Impairment
3.09	Share Capital
3.10	General Reserve
3.11	Employee Benefits
3.12	Taxation
3.13	Provisions, Contingent Liabilities and Contingent Assets
3.14	Revenue
3.15	Other Income - Non-Operating
3.16	Operating Segments
3.17	Earnings Per Share (EPS)
3.18	Foreign Currency Transactions
3.19	Events After The Reporting Period
3.20	General

3.01 Consistency

Unless otherwise stated, the accounting policies and methods of computation used in preparation of Financial Statements for the year ended 30 June 2025 are consistent with those policies and methods adopted in preparing the Financial Statements for the year ended 30 June 2023.

3.02 Property, Plant and Equipment

3.02.01 Recognition and Measurement

Items of property, plant and equipment, excluding freehold land are initially accounted for at cost less depreciation over their expected useful life in accordance with IAS-16 Property, Plant and Equipment.

The cost of an item property, plant and equipment comprises its purchase price, import duties(if any) and non-refundable taxes (after deducting trade discount and rebates) and any other expenditures that

are directly attributable to the acquisition of the assets and to bringing the assets to the location and condition necessary for it to be capable of operating in the intended by management. The cost of self constructed /installed assets includes the cost of materials used and direct labor and any other costs directly attributable to bringing the assets to the working condition for its intended use and the cost of dismantling and removing the items and restoring the site on which they are located.

Part of an item of property, plant and equipment having different useful lives, are accounted for as separate items (major components) of property, plant and equipment.

3.02.02 Subsequent Costs

The cost of replacing or upgrading part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future benefit embodied within the part will flow to the company and its cost can be measured reliably. The costs of the day to day servicing of property, plant and equipment are recognized in profit or loss as incurred.

3.02.03 Depreciation

cognised in the statement of profit or loss and other comprehensive income on a straight-line basis over the estimated useful lives of each item of property, plant and equipment including leased assets except freehold land and land developments. Freehold Land and land developments and capital work-in progress are not depreciated.

Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an asset ceases at earlier of the date that the asset is classified as held for sale in accordance with IFRS 5 and the date that the asset is derecognized. The depreciation method used reflects the pattern in which the asset's economic benefits are consumed by the entity. After considering the useful life of assets as per IAS-16 "Property, plant and equipment", the annual depreciation have been applied equal to allocation of total cost over useful life of assets which is considered reasonable by the management.

The principal annual rates are as follows:

Category of Assets	Rates of depreciation (%)
Buildings	6.6
Plant & Machinery	6.6
Vehicle	6.6-20
Furniture and Fixture	6.6
Filling and Service Station Facilities	6.6
Oil Tanker & Floating Equipment	6.6
Storage Tanks	6.6
Computer & Accessories	20
Equipment and Fittings	6.6
Sundry Plants	6.6

Depreciation methods and useful lives are reassessed at the reporting date and adjusted if wherever required.

Upon retirement of assets, the cost and related accumulated depreciation are eliminated from the accounts and resulting gain or loss is charged or credited to statement of profit or loss and other comprehensive income.

3.02.04 Depreciation Fund

- Meghna Petroleum Limited depreciation fund was formed on 10 October 2019 as per direction of Energy & mineral resources Memorandum No.- 28.00.000.029.01.008.18-356 dated 24th December 2018 and BPC Memorandum No- 28.03.0000.00.024.08.092.18-297 dated 30 January 2019 and subsequently approved by the Meghna Petroleum Limited Board of Directors in their

Board Meeting No. 579 held on 25 August 2019 (17th on 2019) with effect from 01 July 2018.

- b) The objective of the fund is to accumulate the depreciation charged to the assets of the company in each financial year and use the fund for replacement of depreciated Asset(s) / Procurement /Acquisition of new asset(s)/new plant / new business.
- c) Income of the fund is considered as the other income of the company and all the expenses incurred is charged in as the expenses of the company also.
- d) Income of the fund are not distributable to the shareholders of Meghna Petroleum Limited.
- e) Meghna Petroleum Limited depreciation fund has been made as per the resolution of the meeting of the Board of Directors of the Meghna Petroleum Limited held on 25 August 2019 and meeting no- 579 (17th of 2019) .

3.03 Capital Work-in-Progress

Property, plant and equipment under construction/acquisition is accounted for as capital work-in-progress until construction/acquisition is completed and measured at cost.

3.04 Leases

At inception of a contract, the company assess/determines whether the contract is or contains a lease. A contract is or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At inception or on a reassessment of an arrangement that contains a lease, the entity separates payments and other considerations required by the arrangement into those for the lease and those for other elements on the basis of their relative fair values.

i) As a Lessee

The company recognizes a right-of-use and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payment made at or before the commencement date, plus any initial direct cost incurred and an estimate of the cost to dismantle and remove the underlining assets or to restore the underlining asset or the site on which it is located.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term unless the lease transfers ownership of the underlining assets to the company by the end of the lease term or the cost of the right-of-use asset reflects that the company will exercise the purchase option. In that case, the right-of-use asset will be depreciated over the useful life of the underlining asset, which is determined on the same basis as those of property plant and equipment.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate, the company uses its borrowing rate as the discount rate.

ii) As a Lessor

There is neither an agreement nor a contract that contains a lease as a lessor and is not required to make any adjustments on transitions to IFRS 16 "Leases" for leases in which it acts as a lessor.

3.05 Inventories

Nature of Inventories

Inventories comprise petroleum products, lubricants, LPG, bitumen, receptacles and stores and spares etc.

Valuation of Inventories

Inventories are measured at lower of cost and net realizable value in accordance with IAS-2 "Inventories". Net realizable value is based on estimated selling price in the ordinary course of

business less any further costs expected to be incurred to make the sale.

Basis of valuation are as follows:

Category	Basis of Valuation
Petroleum Products	Weighted Average Cost or ERL Transfer
Price or net realizable value whichever is lower.	
Other Products and Store & Spares	Weighted Average Cost

3.06 Financial Assets

The company initially recognizes receivables and deposits on the date that they are originated. All other financial assets are recognized initially on the trade date, which is the date the company becomes a party to the contractual provisions of the instrument.

The company derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred.

Financial assets include Short Term Investments, Trade and Other Receivables, Advances, Deposits and Prepayments and Cash and cash equivalents.

3.06.01 Trade and Other Receivables

Accounts and other receivables are initially recognized at cost which is the fair value of the consideration given in return. After initial recognition, these are carried at cost less impairment losses, if any, due to un-collectability of any amount so recognized.

Provision for doubtful debts is made based on the company policy. Bad debts are written off on consideration of the status of individual debtors.

3.06.02 Short Term Investments

Short term investments include Fixed Deposits Receipts (FDRs) which are held with various banks in the name of the Company for more than Three months. These FDRs are renewed upon maturity at the option of the company.

3.06.03 Advances, Deposits and Prepayments

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deductions, adjustments or charges to other account heads such as property, plant and equipment, inventory or expenses.

Deposits are measured at payment value.

Prepayments are initially measured at cost. After initial recognition, prepayments are carried at cost less charges to profit or loss.

3.06.04 Cash and Cash Equivalents

Cash and cash equivalents comprise cash in hand, cash at bank and short notice deposit (SND) are held with various banks for less than 3 months, highly liquid investments that are readily convertible to a known amount of cash, and that are subject to an insignificant risk of changes in value.

3.07 Financial Liabilities

The company recognizes all financial liabilities on the trade date which is the date the company becomes a party to the contractual obligations of the instrument. The company derecognizes a financial liability when its contractual obligations are discharged, cancelled or expired. Financial liabilities comprise Trade Creditors and other financial obligations.

3.07.01 Creditors and Accruals

The company recognizes a financial liability when its contractual obligations arising from past events are certain and the settlement of which is expected to result in an outflow from the company of resources embodying economic benefits.

3.08 Impairment**3.08.01 Financial Assets**

Financial assets not carried at fair value through profit or loss are assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

3.08.02 Non-Financial Assets

The carrying amounts of the company's non-financial assets, other than inventories and deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists then the recoverable amount of the asset is estimated. An impairment loss is recognized if the carrying amount of an asset or its related cash-generating unit (CGU) exceeds its estimated recoverable amount.

3.09 Share Capital

Paid-up-capital represents total amount contributed by the shareholders and bonus shares issued by the company to the ordinary shareholders. Incremental costs directly attributable to the issue of ordinary shares are recognized as expenses as and when incurred. Holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to vote at shareholders' meetings. In the event of a winding up of the company, ordinary shareholders rank after all other shareholders. Creditors are fully entitled to any proceeds of liquidation before all shareholders.

3.10 General Reserve

The general reserve is created from time to time by transferring profits from retained earnings to meet future known or unknown requirements. As the general reserve is created by a transfer from one component of equity to another and is not an item of other comprehensive income, items included in the general reserve will not be reclassified subsequently to profit or loss.

3.11 Employee Benefits

The Company maintains both defined contribution plan and defined benefit plan for its eligible permanent employees. Employees are covered under the Group Insurance Scheme.

3.11.01 Defined Contribution Plan (Provident Fund)

A defined contribution plan (Provident Fund) is a post-employment benefit plan under which an entity pays fixed contributions @ 10% of basic pay (Equally contributed by employee & employer) to a separate Board of Trustee and has no legal or constructive obligation to pay further amounts. Obligations for contribution to defined contribution plan (Provident Fund) is recognised as an employee benefit expense in profit or loss in the period during which related services are rendered by employees. Advance contributions are recognised as an asset to the extent that a cash refund or a reduction in future payment is available.

3.11.02 Defined Benefit Plan (Gratuity Fund)

The Company operates a recognized funded gratuity scheme for its permanent employees. The said

Service Length	Payment Basis
Less than Five (5) years	Nil
For 5 years and above	As per terms of Employees Gratuity Fund Scheme

3.11.03 Workers' Profit Participation and Welfare Funds

The company also recognizes a provision for Workers' profit participation and welfare funds @ 5% of net profit before tax in accordance with the provision of Section 234 (Kha), Chapter 15 of Bangladesh Labour Law 2006.

3.12 Taxation

3.12.01 Current Tax

The company has been maintaining provisions for taxation using rates enacted at the reporting date as per The Income Tax Act 2023. Current tax is the expected tax payable on the total income for the year using the applicable tax rate enacted or substantially enacted as of reporting date and any adjustment to the tax payable in respect of the previous year. The company qualifies as a publicly traded company; hence the applicable tax rate is 20.00% for the year.

3.12.02 Deferred Tax

Deferred tax liabilities are the amount of income taxes payable in the future periods in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future periods in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantially enacted at the statement of financial position date. The impact of changes on the account in the deferred tax assets and liabilities has also been recognized in the statement of profit or loss and other comprehensive income as per IAS-12 "Income Taxes".

The deferred tax asset/income or liability/expense does not create a legal liability/recoverability to and from the income tax authority.

3.13 Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized in the statement of financial position when the company has a legal or contractual obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Contingencies arising from claims, litigations, assessments, fine, penalties etc. are recorded when it is probable that a liability has been incurred and the amount can be reasonably estimated. In accordance with IAS-37 "Provisions, Contingent Liabilities and Contingent Assets", contingent liabilities and commitments are disclosed in the financial statements.

3.14 Revenue

"In compliance with the requirements of IFRS 15: Commission earnings from sales of petroleum products are measured at fair value of the consideration received or receivable. Commission on petroleum products are determined by Government through official gazette notification issued from time to time. Revenue is recognized when a promised goods or service is transferred to a customer and control is passed.

Revenue is recognized when the control & significant risk and reward of ownership have been transferred to the customers, recovery of the consideration is possible, the associated costs and possible return of goods can be estimated reliably, and the amount of the revenue can be measured reliably."

3.15 Other Income - Non-Operating

Other non-operating income includes land rent, service charges, filling and power station rent, MPL products handling, interest income on delayed payment, interest income from SND and FDR, profit on disposal of assets, commission, commission income from LPG auto gas and service charges and sale of scrap. Other non-operating income are recognized as revenue income as and when accrued / realized.

3.16 Operating Segments

Segment reporting is applicable for the company as required by the IFRS: 8 "Operating Segments" as the company operates in two segments and within a geographical segment. The business units based

Reportable Segments	Operations
Petroleum Products	Includes the company's earnings from marketing of Petroleum products, Bitumen and LPG.
Lubricating Oil & Grease	Includes the company's income from the trading of Lubricating oil and grease of BP and Castrol Brand.

An operating Segment is a component of the company from which it earns revenues and incurs expenses, including revenues that relate to transactions with any of the company's other components, whose operating results are reviewed regularly by the company's management committee (the chief operating decisions maker) to make the decision about resources allocated to each segment and assess its performance.

The company discussed its segment-wise performance under note-34 in Financial statements.

3.17 Earnings Per Share (EPS)

The company calculates Earnings per share (EPS) in accordance with IAS 33 "Earnings per share" which has been shown on the face of Statement of profit or loss and other Comprehensive Income.

3.17.01 Basis of Earnings

The Company calculates earnings for the year attributable of the ordinary shareholders. As there is no preference dividend, minority interest or extra ordinary items, the net profit after tax for the year has been considered as fully attributable to ordinary shareholders.

3.17.02 Basic Earnings Per Share

This has been calculated by dividing the basic earnings by the number of ordinary shares outstanding during the year.

3.17.03 Diluted Earnings Per Share

Diluted earnings per share is required to be calculated for the year when there is scope for dilution exists.

3.17.04 Re-Stated Earnings Per Share

Issue of bonus share in any year requires re-stating the EPS of the prior year. In such a case, the EPS calculation for those and any prior financial statements presented are based on the new number of shares.

3.18 Foreign Currency Transactions

Transactions in foreign currencies are translated into Taka at the rates prevailing on the dates of the transactions. Monetary assets and liabilities in foreign currencies at the date of statement of financial position are retranslated into Bangladesh taka at the exchange rate prevailing on that date. All exchange differences if any, are recognized in the statement of profit or loss and other comprehensive income.

The company is exposed to currency risk on certain revenues and purchases of raw materials and equipment. Company's foreign currency transactions are denominated in USD and relate to import of capital machinery and raw materials.

3.19 Events After The Reporting Period

Events after the reporting period that provide additional information about the company's position at the date of statement of financial position or those that indicate the going concern assumption is not appropriate are reflected in the Financial Statements. Events after the reporting period that are not adjusting events are disclosed in the notes when material.

3.20 General

- i) Prior year's figures have been re-arranged wherever considered necessary to ensure comparability with the current year.
- ii) Bracket figures denote negative.

4.00 Property, Plant and Equipment - at Cost Less Accumulated Depreciation

Particulars	Freehold Land	Building	Plant & Machinery	Vehicle	Furniture & Fixture	Filling & Service Station Facilities	Oil Tanker & Floating Equipment	Storage Tanks	Computer & Accessories	Equipment & Fittings	Sundry Plants	Amount in Taka		
												Total		
At Cost														
Balance as on 1 July 2023	9,868,682	778,354,809	1,377,300	106,453,284	16,987,617	671,384,762	38,253,796	1,199,919,236	41,755,022	75,892,301	396,296,885		3,336,543,694	
Additions during 2023-2024	-	48,015,526	-	-	153,067	26,125,430	-	27,026,776	689,771	-	1,008,368		103,018,938	
Adjustment made during 2023-2024	-	-	-	-	-	-	-	-	-	-	-	-	-	
Balance as at 30 June 2024	9,868,682	826,370,335	1,377,300	106,453,284	17,140,684	697,510,192	38,253,796	1,226,946,012	42,444,793	75,892,301	397,305,253		3,439,562,632	
Balance as on 1 July 2024	9,868,682	826,370,335	1,377,300	106,453,284	17,140,684	697,510,192	38,253,796	1,226,946,012	42,444,793	75,892,301	397,305,253		3,439,562,632	
Additions during 2024-2025	-	78,805,559	-	6,107,421	801,034	15,306,006	-	34,511,548	8,712,094	10,504,150	2,613,251		107,361,063	
Adjustment made during 2024-2025	-	-	-	-	-	-	-	-	-	-	-	-	-	
Balance as at 30 June 2025	9,868,682	855,175,894	1,377,300	112,560,705	17,941,718	712,816,198	38,253,796	1,261,457,560	51,156,887	86,396,451	399,918,504		3,546,923,695	
Accumulated Depreciation														
Balance as on 1 July 2023	-	448,754,980	1,377,300	104,843,506	11,578,022	435,698,381	24,244,596	724,673,089	35,759,762	52,803,093	201,097,588		2,040,830,317	
Depreciation Rate	-	6.60%	6.60%	6.6-20%	6.60%	6.60%	6.60%	6.60%	20.00%	6.60%	6.60%		6.60%	
Charge for the year 2023-2024	-	44,203,461	-	247,236	796,461	31,711,074	1,619,400	64,809,297	2,445,189	3,045,447	23,110,103		171,987,668	
Adjustment made during 2023-2024	-	-	-	-	-	-	-	-	-	-	-	-	-	
Balance as at 30 June 2024	-	492,958,441	1,377,300	105,090,742	12,374,483	467,409,455	25,863,996	789,482,386	38,204,951	55,848,540	224,207,691		2,212,817,985	
Balance as on 1 July 2024	-	492,958,441	1,377,300	105,090,742	12,374,483	467,409,455	25,863,996	789,482,386	38,204,951	55,848,540	224,207,691		2,212,817,985	
Depreciation Rate	-	6.60%	6.60%	6.6-20%	6.60%	6.60%	6.60%	6.60%	20.00%	6.60%	6.60%		6.60%	
Charge for the year 2024-2025	-	45,460,370	-	1,468,720	848,455	31,958,078	1,619,400	64,059,978	3,704,735	3,684,850	23,133,749		175,938,335	
Adjustment made during 2024-2025	-	-	-	-	-	-	-	-	-	-	-	-	-	
Balance as at 30 June 2025	-	538,418,811	1,377,300	106,559,462	13,222,938	499,367,533	27,483,396	853,542,364	41,909,686	59,533,390	247,341,440		2,388,756,320	
Carrying Amounts														
As at 30 June 2024	9,868,682	333,411,894	-	1,362,542	4,766,201	230,100,737	12,389,800	437,463,626	4,239,842	20,043,761	173,097,562		1,226,744,647	
As at 30 June 2025	9,868,682	316,757,083	-	6,001,243	4,718,780	213,448,665	10,770,400	407,915,196	9,247,201	26,863,061	152,577,064		1,158,167,375	

	01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
Taka		
Taka		

4.01 Depreciation Appropriated to:

Note	01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
Administrative, Selling and Distribution Expenses	29.00	
	175,938,335	171,987,668
	175,938,335	171,987,668

4.02 The Company appointed an enlisted firm of Chartered Accountants as a valuer to revalue its assets and the valuer submitted the final valuation report accordingly.

	Note(s)	30 June 2025	30 June 2024
		Taka	Taka
5.00 Right of Use Assets			
a) Cost			
Opening Balance		54,797,532	54,797,532
Additions/Modifications as per IFRS 16		-	-
Closing Balance		54,797,532	54,797,532
<p>Represent present value of future payment for 16.2694 Acre of Leased Land from Chittagong Port Authority & 2.86 Acre of Lease Land at Barishal Depot from BIWTA & 0.66 Acre of Leased Land at Joypahar Chattogram from BPC.</p>			
b) Accumulated Depreciation and Impairment of Lease			
Opening Balance		43,140,612	33,069,427
Amortization for the Year		547,546	10,071,185
Disposals/adjustment during the year		-	-
Closing Balance		43,688,158	43,140,612
c) Carrying Amount (a-b)		11,109,374	11,656,920
5.01 Lease Liabilities			
Opening balance		4,845,144	14,863,479
Less: Paid/Adjustment during the year		(494,696)	(10,018,335)
Lease Liabilities		4,350,448	4,845,144
5.02 Lease Liabilities- Maturity analysis			
Lease liabilities - non-current portion		3,879,729	4,350,448
Lease liabilities - current portion		470,719	494,696
		4,350,448	4,845,144
5.03 Amounts Recognised in Profit or Loss			
Interest on lease liabilities	32.02	137,304	1,086,686
		137,304	1,086,686
5.04 Amount Recognised in The Statements of Cash Flows			
Principle Payment		494,696	10,018,335
Interest Payment		137,304	1,086,686
Total Cash Outflows for Lease		632,000	11,105,021
5.05 Allocation of Amortization of ROU Asset			
Administrative Expenses	29.00	547,546	10,071,185
		547,546	10,071,185

	Note(s)	30 June 2025	30 June 2024
		Taka	Taka
6.00 Capital Work-in-Progress			
This represents the primary cost to construct property, plant and equipment (PPE) (Building, Furniture & Fixtures, Filling & Service Station Facilities, Storage Tanks, Computer & Accessories, Equipment & Fittings, Sundry Plant and Vehicles) under construction or capital inventory. Construction costs are transferred to PPE when the construction is completed.			
Opening balance		545,077,796	266,462,628
Add: Addition during the year	6.01	285,062,668	381,634,106
		830,140,464	648,096,734
Less: Capitalized during the year	6.01	(107,361,063)	(103,018,938)
		722,779,401	545,077,796

6.01 Details of Capital Work in Progress

Particulars	Opening Balance	Addition	Capitalized during the year	Closing Balance
Buildings*	197,887,988	28,559,849	(28,805,559)	197,642,278
Furniture & Fixtures	-	801,034	(801,034)	-
Filling & Service Station Facilities	3,308,000	40,306,006	(15,306,006)	28,308,000
Storage Tanks	192,146,592	108,596,600	(34,511,548)	266,231,644
Computer & Accessories*	1,299,900	14,287,194	(8,712,094)	6,875,000
Equipment & Fittings*	4,601,196	6,908,550	(10,504,150)	1,005,596
Intangible Assets	-	2,205,000	-	2,205,000
Sundry Plant*	140,160,465	82,964,669	(2,613,251)	220,511,883
Vehicles	5,673,655	433,766	(6,107,421)	-
	545,077,796	285,062,668	(107,361,063)	722,779,401

*Amounts are rearranged for better and fair presentation.

7.00 Long Term Investment (FDR)	Name of the Banks	Tenure	Rate of Interest	30 June 2025	30 June 2024
				Taka	Taka
	Agrani Bank PLC	1 Year	9.25%-11%	3,222,141,970	2,560,821,918
	Janata Bank PLC	1 Year	9.25%-11%	3,871,708,157	2,151,827,151
	Rupali Bank PLC	1 Year	9.25%-11%	-	512,164,384
	First Security Islami Bank PLC	1 Year	11%-12%	1,690,145,549	2,090,053,279
	Global Islami Bank PLC	1 Year	11%-12%	2,117,304,137	1,547,835,616
	Padma Bank PLC	1 Year	10.00%	75,002,377	70,000,000
	Union Bank PLC	1 Year	11%-12%	1,594,248,507	1,470,012,506
				12,570,550,697	10,402,714,854

Amounts are invested as collateral security of Import L/C and veiled from different Banks since long. The total aggregated amount of interest credited but not paid in cash amounting to Tk 61.33 crore is suspended from inclusion in the profit during the year.

8.00 Short Term Investments-Depreciation Fund	Name of the Banks	Rate of Interest	30 June 2025	30 June 2024
			Taka	Taka
	Standard Bank PLC	12.50%	541,662,363	686,974,477
	Mercantile Bank PLC, SND	9.00%	23,271,379	926,782,578
	Premier Bank PLC	12.75%	676,748,663	-
	Mercantile Bank PLC	12%	541,055,123	-
			1,782,737,528	1,613,757,055

9.00 Short Term Investments (FDR)	Name of the Banks	Tenure	Rate of Interest	30 June 2025	30 June 2024
				Taka	Taka
	AB Bank PLC	6 Months	12.50%	40,027,397	-
	Agrani Bank PLC	6 Months	9.25%-11%	-	327,785,206
	Al- Arafah Islami Bank PLC	6 Months	12%	42,216,833	124,405,479
	Bangladesh Krishi Bank	6 Months	9.25%-11%	1,639,803,630	819,463,014
	Basic Bank PLC	6 Months	9.25%-11%	2,144,870,710	2,000,796,712

Name of the Banks	Tenure	Rate of Interest	30 June 2025	30 June 2024
			Taka	Taka
BRAC Bank PLC	6 Months	10.75%	-	248,810,958
Dhaka Bank PLC	6 Months	11.50%-12%	644,689,315	244,594,521
Islami Bank Bangladesh PLC	6 Months	11%-12%	-	1,018,004,822
Janata Bank Ltd	6 Months	9.25%-11%	-	864,851,509
Jamuna Bank PLC	6 Months	11.25%-11.60%	1,240,975,655	330,856,440
Meghna Bank PLC	6 Months	12.50%	501,356,595	416,153,420
Mercantile Bank PLC	6 Months	12%-12.25%	574,827,778	327,531,508
Midland Bank PLC	6 Months	10%	-	82,936,986
Mutual Trust Bank PLC	6 Months	10%-11.50%	400,252,054	241,783,563
Global Islami Bank PLC	6 Months	11%-12%	-	502,958,904
NRB Bank PLC	6 Months	12.50%	205,328,767	-
One Bank PLC	6 Months	12%-12.50%	533,842,466	-
Premier Bank PLC	6 Months	12%-12.75%	304,334,524	366,189,042
Pubali Bank PLC	6 Months	10%-11.50%	-	313,336,077
Rajshahi Krishi Unnayan Bank	6 Months	9.25%-11%	1,028,931,507	1,024,328,767
Rupali Bank PLC	6 Months	9.25%-11%	3,765,364,865	2,349,250,083
NCC Bank PLC	6 Months	11.50%-11.75%	424,313,608	-
Southeast Bank PLC	6 Months	10%-12.50%	897,542,636	367,594,521
Standard Bank PLC	6 Months	10.25%-12.50%	122,958,903	124,515,615
Trust Bank PLC	6 Months	11.50%-11.60%	566,816,156	-
The City Bank PLC	6 Months	10%-11.25%	50,554,795	165,873,972
United Commercial Bank PLC	6 Months	10%-12%	569,994,515	41,615,342
Union Bank PLC	6 Months	11%-12%	-	52,231,507
			15,699,002,709	12,355,867,968

*Previously as Farmers Bank Limited

	Note(s)	30 June 2025	30 June 2024
		Taka	Taka
10.00 Inventories			
Stores & Spares	10.01	41,210,296	53,238,957
Product and Receptacles	10.02	16,518,068,104	20,206,636,601
		16,559,278,400	20,259,875,558
10.01 Stores & Spares			
Terminal South-1		41,011,059	53,039,720
Terminal South-2		986	986
Terminal North		198,251	198,251
		41,210,296	53,238,957
10.02 Product and Receptacles			
Refined Products	28.04	14,621,583,208	18,345,739,422
LPG	28.04	1,455,857	57,120
Bitumen	28.04	807,701	20,588,322
Lubricants		1,665,198,537	1,580,927,053
Receptacles		19,562,833	5,074,779
		16,308,608,136	19,952,386,696
In - Transit		209,459,968	254,249,905
		16,518,068,104	20,206,636,601

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		30 June 2025	30 June 2024
	Note(s)	Taka	Taka
11.00 Trade and Other Receivables			
Trade Receivables	11.01	2,500,730,837	2,471,546,773
Other Receivables*	11.02	269,634,174	230,184,067
		2,770,365,011	2,701,730,840
*Other receivables disclosed in FY 2023-24 were amounting to Tk. 15,005,060,364 which inter-alia included trade receivables with related parties Tk. 14,774,876,297. Those amounts have been rearranged in note # 12 under trade receivables with related parties for better presentation.			
11.01 Trade Receivables			
Bangladesh Railway		1,756,990,093	1,455,368,390
Defence Service		328,950,090	690,933,089
Power Development Board		108,294,183	108,495,819
Chittagong Port Authority		367,301,467	213,204,462
Chemical Industries Corporation		51,913,907	51,913,907
PD CDPL (Chittagong Dhaka Pipeline)		7,840,343	-
Bangladesh Ordinance Factories		2,675,297	7,974,412
Bangladesh Coast Guard (Chattogram)		10,476,125	280,570
Bangladesh Coast Guard (Khuina)		182,802	103,796
Bangladesh Inland Water Transport Corporation		4,030,758	4,031,901
Bangladesh Oil Gas Minerals Corporation (Petrobangla)		207,285	207,285
Bangladesh Police		1,143,265	-
Bangladesh Biman		81,095	81,095
Bangladesh Road Transport Corporation		75,320	75,320
Adamji Jute Mills Limited		53,153	53,153
Agent and Dealer		25,974,102	108,985,150
Other Consumers		5,422,765	719,637
		2,671,612,050	2,642,427,986
Provision for Doubtful Debts		(170,881,213)	(170,881,213)
		2,500,730,837	2,471,546,773
11.02 Other Receivables			
Various Parties		275,434,106	235,983,999
Provision for doubtful debts		(5,799,932)	(5,799,932)
		269,634,174	230,184,067
11.03 Ageing of Trade Receivable			
Upto 6 months		1,931,791,587	1,986,421,578
Over 6 months but less than 12 months		535,766,225	460,538,739
12 months or above		204,054,238	195,467,669
		2,671,612,050	2,642,427,986
12.00 Trade Receivables With Related Parties*			
Bangladesh Petroleum Corporation		19,400,923,379	14,612,688,096
Padma Oil Company Limited		95,274,172	74,348,373
Jamuna Oil Company Limited		94,646,465	75,061,928
Standard Asiatic Oil Company Limited		3,371,391	3,516,891
Eastern Lubricants Blenders Limited		852,839	852,839
Liquefied Petroleum Gas Limited		7,513,619	7,513,619
Eastern Refinery Limited		894,551	894,551
		19,603,476,416	14,774,876,297
*Other receivables disclosed under note # 11.02 in FY 2023-24 were amounting to 15,005,060,364 which inter-alia included trade receivables with related parties Tk. 14,774,876,297. Those amounts have been rearranged for better presentation.			
13.00 Advances, Deposits and Pre-payments			
Advances	13.01	3,109,859,359	2,583,036,815
Security Deposits	13.02	9,178,224	54,317,794
Pre-payments	13.03	21,170,467	21,170,467
		3,140,208,050	2,658,525,076

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		30 June 2025	30 June 2024
	Note(s)	Taka	Taka
13.01	Advances		
	Advance to Employees	13.01.01 230,375,881	185,382,113
	Advance Income Tax	13.01.02 2,120,003,114	1,564,186,401
	Against Expense	30,719,179	59,399,804
	Mongla Oil Installation	721,009,187	721,009,187
	Lube Blending Plant	1,014,800	1,014,800
	Chittagong Custom Authority	-	46,144,389
	Chittagong Port Authority	6,737,198	5,900,121
		<u>3,109,859,359</u>	<u>2,583,036,815</u>
13.01.01	Advance to Employees		
	House Building & Land Purchase Finance Scheme	29,333,280	32,725,380
	Against Salaries and Festivals	148,419	26,201
	Car Purchase	21,200,280	18,701,948
	Company's Business	8,753,456	6,405,946
	Advance against Employee Taxes	170,940,446	127,522,638
		<u>230,375,881</u>	<u>185,382,113</u>
	Advance to employees represents amount of advances recoverable in cash or adjustment against salary of employees of the Company.		
13.01.02	Advance Income Tax		
	Opening balance	1,564,186,401	1,380,474,322
	Add: Paid/deducted during the year	1,851,841,050	1,533,784,492
	Less: Adjusted during the year	(1,296,024,337)	(1,350,072,413)
	Closing balance	<u>2,120,003,114</u>	<u>1,564,186,401</u>
13.02	Security Deposits		
	Eastern Lubricants Blenders Limited	2,500,000	2,500,000
	Standard Asiatic Oil Company Limited	5,000,000	5,000,000
	Liquefied Petroleum Gas Limited	90,279,141	90,279,141
	Electricity & Telephone	439,319	439,319
	Bangladesh Railway	199,781	199,781
	Karnafuly Gas Distribution Company	61,920	61,920
	Mongla custom Authority	300,000	300,000
	Others	677,204	677,204
		<u>99,457,365</u>	<u>99,457,365</u>
	Provision for Doubtful Recoveries	(90,279,141)	(45,139,571)
		<u>9,178,224</u>	<u>54,317,794</u>
13.03	Pre-Payments		
	Rent & Rates	21,170,467	21,170,467
		<u>21,170,467</u>	<u>21,170,467</u>
14.00	Cash and Cash Equivalents		
	Cash in Hand	14.01 5,205,000	5,005,000
	Cash at Banks	14.02 36,049,535,092	32,008,207,233
		<u>36,054,740,092</u>	<u>32,013,212,233</u>
14.01	Cash in Hand		
	Head Office	900,000	700,000
	Main Installation	500,000	500,000
	Aligonj Depot	20,000	20,000
	Baghabari Depot	125,000	125,000
	Barishal Burge	100,000	100,000
	Bhairab Bazar Depot	125,000	125,000

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	30 June 2025	30 June 2024
	Taka	Taka
Bogra LPG Supply Point	100,000	100,000
Chandpur Depot	100,000	100,000
Chilmari Burge	20,000	20,000
Daulatpur Depot	320,000	320,000
Dhaka Office	600,000	600,000
Emergency POL Depot	125,000	125,000
Fatullah Depot	200,000	200,000
Godnail Depot	300,000	300,000
Harian Depot	50,000	50,000
Jhalakati Depot	125,000	125,000
Khulna Depot	70,000	70,000
MMSC Dhaka	500,000	500,000
Moglabazar Depot	100,000	100,000
Mongla oil Depot	500,000	500,000
Natore Depot	50,000	50,000
Parbotipur Depot	125,000	125,000
Rangpur Depot	75,000	75,000
Sreemongal Depot	75,000	75,000
	5,205,000	5,005,000

14.02 Cash at Banks

AB Bank PLC	3,442,182,657	3,592,334,399
Agrani Bank PLC	138,514,387	167,740,833
BRAC Bank PLC	586,513,017	58,401,179
Bank Asia PLC	61,378,432	32,075,221
Citibank N.A.	79,997,566	10,484,370
Dutch Bangla Bank PLC	68,094,850	103,540,116
Eastern Bank PLC	1,571,124,394	2,546,992,644
First Security Islami Bank PLC	1,481,811,752	1,593,712,281
IFIC Bank PLC	4,427,574,509	4,844,205,888
HSBC Bank PLC	191	191
Janata Bank PLC	159,171,491	50,679,244
Mercantile Bank PLC	2,080,341,240	(1,898,796,197)
National Bank Limited	1,679,664,396	2,042,507,202
NRB Bank PLC	7,554	36,313,215
NRB Commercial Bank PLC	1,970,975,172	3,487,949,039
NCC Bank PLC	2,286,028,094	3,868,871,656
One Bank PLC	2,011,984,318	3,041,339,634
Prime Bank PLC	231,575,577	188,291,023
Pubali Bank PLC	439,659,441	850,406,379
Sonali Bank PLC	16,974,206	46,120,149
Southeast Bank PLC	2,646,485,073	857,713,785
Standard Chartered Bank PLC	(24,361,190)	9,864,680
The City Bank PLC	3,896,394,418	3,589,558,481
The Premier Bank PLC	3,334,215,718	1,476,965,489
United Commercial Bank PLC	2,887,579,741	1,291,887,886
Uttara Bank PLC	575,648,088	119,048,446
	36,049,535,092	32,008,207,233

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15.00 Share Capital

No. of Shares

Authorised Capital:

400,000,000 Ordinary Shares of Tk 10 Each

Issued, Subscribed and Paid-up Capital

	30 June 2025 Taka	30 June 2024 Taka
3 Ordinary Shares of Tk. 10 each fully paid-up in cash	30	30
5,000,000 Ordinary Shares of Tk. 10 each issued for consideration other than cash on 29 February 1984	50,000,000	50,000,000
4,500,002 Ordinary Shares of Tk. 10 each issued as bonus share on 25 June 2005	45,000,020	45,000,020
950,000 Ordinary Shares of Tk. 10 each issued as bonus share on 28 June 2007	9,500,000	9,500,000
29,549,995 Ordinary Shares of Tk. 10 each issued as bonus share on 27 August 2007	295,499,950	295,499,950
4,000,000 Ordinary Shares of Tk. 10 each issued as bonus (10% stock dividend) share on 27 June 2009	40,000,000	40,000,000
2,200,000 Ordinary Shares of Tk. 10 each issued as bonus (5% stock dividend) share on 26 June 2010	22,000,000	22,000,000
2,310,000 Ordinary Shares of Tk. 10 each issued as bonus (5% stock dividend) share on 7 May 2011	23,100,000	23,100,000
14,553,000 Ordinary Shares of Tk. 10 each issued as bonus (30% stock dividend) share on 25 February 2012	145,530,000	145,530,000
18,918,900 Ordinary Shares of Tk. 10 each issued as bonus (30% stock dividend) share on 26 January 2013	189,189,000	189,189,000
16,396,380 Ordinary Shares of Tk. 10 each issued as bonus (20% stock dividend) share on 17 January 2014	163,963,800	163,963,800
9,837,828 Ordinary Shares of Tk. 10 each issued as bonus (10% stock dividend) share on 16 January 2015	98,378,280	98,378,280
108,216,108	1,082,161,080	1,082,161,080

15.01 Composition of Share Holdings

Name of Shareholders	As at 30 June 2025		As at 30 June 2024	
	No. of Shares	Holding (%)	No. of Shares	Holding (%)
Bangladesh Petroleum Corporation Institutions (Financial & Others)	63,486,782	58.67	63,486,782	58.67
Foreigner	36,164,748	33.42	36,441,463	33.67
Individuals	102,297	0.09	39,513	0.04
	8,462,281	7.82	8,248,350	7.61
Total	108,216,108	100.00	108,216,108	100.00

15.02 Classification of Shares by Holding

Class By Number of Shares	As at 30 June 2025			As at 30 June 2024		
	No. of Holders	No. of Shares	Holding (%)	No. of Holders	No. of Shares	Holding (%)
Less than or equal 500	6,283	761,296	0.70	6,511	761,296	0.70
501 to 5,000	1,719	2,697,782	2.49	1,717	2,697,782	2.49
5,001 to 10,000	150	1,167,522	1.08	159	1,167,522	1.08
10,001 to 20,000	69	970,714	0.90	67	970,714	0.90
20,001 to 30,000	33	972,310	0.90	39	972,310	0.90
30,001 to 50,000	35	1,221,315	1.13	30	1,221,315	1.13
50,001 to 100,000	24	1,807,219	1.67	25	1,807,219	1.67
100,001 to 1,000,000	38	12,452,029	11.51	45	12,452,029	11.51
From 1,000,001 and above	9	86,165,921	79.62	9	86,165,921	79.62
	8,360	108,216,108	100.00	8,602	108,216,108	100.00

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	Note(s)	30 June 2025 Taka	30 June 2024 Taka
16.00 Share Money Deposit			
Share Money Deposit	16.01	116,061,862	116,061,862
		116,061,862	116,061,862

16.01 Conversion of share money deposit is under process and in this regard a committee has been formed. Detailed information regarding share money deposit is stated under note 21.01.

17.00 General Reserve

Opening balance		18,405,000,048	15,805,000,048
Transferred during the year		3,500,000,000	2,600,000,000
Closing balance		21,905,000,048	18,405,000,048

The Board of Directors in their 748th board of directors meeting held on 11 November 2024 recommended to transfer of Tk. 3,500,000,000 to General Reserve for the year ended at 30 June 2024.

18.00 Depreciation Reserve Fund

Opening Balance		312,723,333	218,180,701
Addition made during the year	18.01	147,883,663	94,542,632
Closing Balance		460,606,996	312,723,333

Meghna Petroleum Limited depreciation fund was established as per the resolution of the meeting of the Board of Directors of the Meghna Petroleum Limited held on 25 August 2019 (Meeting No- 579 and 17th of 2019).

18.01 Details of Depreciation Reserve Fund

Income from Investment in FDRs and SND accounts (Net of charges)		147,883,663	94,542,632
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19.00 Defined Benefit Obligations - Gratuity

Opening balance		90,535,111	75,278,877
Add: Provision made during the year		109,953,733	90,535,111
		200,488,844	165,813,988
Less: Payment/adjustment made during the year		(90,535,111)	(75,278,877)
Closing balance		109,953,733	90,535,111

20.00 Deferred Tax Liabilities

Deferred tax liability has been calculated below at the applicable tax rate on the difference between the carrying value and tax written down value of property, plant and equipment.

Opening balance		53,615,132	56,720,078
Adjustment for opening balance		-	-
Add: Provision / (adjustment) during the year		(6,714,196)	(3,104,946)
Closing balance		46,900,936	53,615,132

Reconciliation of Deferred Tax Liabilities/(Assets) Are As Follows-

	Carrying Amount Taka	Tax Base Taka	Tax Rate %	Taxable/ (Deductible) Temporary Difference Taka	Deferred Tax Liabilities/ (Assets) Taka
As at 30 June 2025					
Property, Plant and Equipment (Except Freehold Land)	1,148,298,693	937,563,085	20%	210,735,608	42,147,122
Gratuity	4,350,448	-	20%	4,350,448	870,090
	109,953,733	90,535,111	20%	19,418,622	3,883,724
					46,900,936

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	Carrying Amount	Tax Base	Tax Rate	Taxable/ (Deductible) Temporary Difference	Deferred Tax Liabilities/ (Assets)
	Taka	Taka	%	Taka	Taka
As at 30 June 2024					
Property, Plant and Equipment (Except	1,216,875,965	968,901,685	20%	247,974,280	49,594,856
Right of Use Assets	4,845,144	-	20%	4,845,144	969,029
Gratuity	90,535,111	75,278,877	20%	15,256,234	3,051,247
					53,615,132

21.00 Long Term Borrowing

Opening Balance

Current Portion of Annual Development program of GOB-Loan (Note-22)

	30 June 2025	30 June 2024
	Taka	Taka
Opening Balance	111,797,906	123,399,576
Current Portion of Annual Development program of GOB-Loan (Note-22)	(11,601,670)	(11,601,670)
	100,196,236	111,797,906

By Letter Reference No. 20.494.014.01.12.069.2011/279 dated 23.10.2011 the Planning Commission of Government of Bangladesh directed Meghna Petroleum Limited (MPL), Padma Oil Company Limited (POCL) & Jamuna Oil Company Limited (JOCL) to construct 04 (Four) nos tanks by each marketing company and exchange one of the tank with each aforesaid marketing company. At the end of such exchange MPL is left with 04 (four) tanks having storage capacity, cost of construction, year of capitalization are as under Long term borrowing represent fund from Government of Bangladesh (GOB) for the

Year of Description	Number of tanks (Nos)	Cost (Taka)	Capitalization
Main Installation 10,000 M.T. each	2	145,695,619	2015
Godenail Depot 8,000 M.T.	1	65,838,779	2015
Baghabari Depot 10,000 M.T.	1	126,074,686	2014

Out of the total Construction cost MPL shall bear 15% whereas GOB shall finance 85%. Out of 85% cost 60% shall be long term loan bearing 5% interest with a grace period of 5 years repayable within 20 years and balance 40% of cost shall be converted as equity of the company. But Padma oil company Limited spent 89.84% of GOB fund instead of 85% in case of construction of storage tank at Godenail Depot so the own bear rate is 10.16% instead of 15%.

The company made provision for due interest to be paid to GOB and awaiting from decision for BPC to issue share certificate in respect of 40% of GOB Loan.

22.00 Short Term Borrowing

Opening balance

Add: Current Portion of Annual Development program of GOB-Loan

	30 June 2025	30 June 2024
	Taka	Taka
Opening balance	62,294,888	50,693,218
Add: Current Portion of Annual Development program of GOB-Loan	11,601,670	11,601,670
	73,896,558	62,294,888

23.00 Creditors and Accruals

For Trading Supplies & Services

For Expenses

For Other Finance

23.01	2,407,811,456	747,424,532
23.02	119,631,494	91,531,001
23.03	6,595,136,218	4,344,287,240
	9,122,579,168	5,183,242,773

*Creditors and accruals disclosed in FY 2023-24 were amounting to 71,031,696,872 which inter-alia included creditors and accruals with related parties Tk. 65,848,454,099. Those amounts have been rearranged in note #24 under creditors and accruals with related parties for better presentation.

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Chartered Accountants

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	Note(s)	30 June 2025	30 June 2024
		Taka	Taka
23.01 For Trading Supplies & Services			
Tanker Parties		244,659,410	194,779,827
Chattogram Port Authority		113,897,599	123,336,466
BP London		9,834,067	9,834,067
Other Parties		2,039,420,380	419,474,172
		2,407,811,456	747,424,532
23.02 For Expenses			
For Others		119,631,494	91,531,001
		119,631,494	91,531,001
23.03 For Other Finance			
For Others		6,595,136,218	4,344,287,240
		6,595,136,218	4,344,287,240

* Payable to Others finance includes VAT Payable for one month and no other litigation pending as disclosed in note# 47.02.

** Creditors and accruals-for others included amounting to Tk.613,300,000 against non consideration of interest income (due to doubtful of realisation) on SND & Term Deposits (FDR) related to First Security Islami Bank PLC, Global Islami Bank PLC, Padma Bank PLC and Union Bank PLC. as per Board resolution Dated 05 May 2025.

24.00 Creditors and Accruals With Related Parties*			
Bangladesh Petroleum Corporation		67,391,166,297	65,319,528,089
Padma Oil Company Limited		192,596,312	159,921,642
Jamuna Oil Company Limited		263,553,811	248,124,386
Standard Asiatic Oil Company Limited		107,219,588	27,679,656
Eastern Lubricants Blenders Limited		35,866,458	381,278
Liquefied Petroleum Gas Limited		98,551,491	92,819,048
		68,088,953,957	65,848,454,099

*Creditors and accruals disclosed under note # 23 in FY 2023-24 were amounting to 71,031,696,872 which inter-alia included creditors and accruals with related parties Tk. 65,848,454,099. Those amounts have been rearranged for better presentation.

25.00 Payable for WPPF and Welfare Fund			
Opening balance		365,952,079	304,213,644
Add: Contribution of the year 5% of trading operation		440,554,874	365,952,079
		806,506,953	670,165,723
Less: Paid during the year		(365,952,079)	(304,213,644)
Closing balance		440,554,874	365,952,079

26.00 Unclaimed Dividend			
Opening balance		9,042,705	88,752,327
Add: Adjustment for opening balance of CMSF		-	(78,118,061)
Add: Provision made during the year	26.01	1,839,673,836	1,731,457,728
		1,848,716,541	1,742,091,994
Less: Transferred to CMSF		(3,402,488)	(4,051,218)
Less: Dividend paid to shareholder		(1,836,102,954)	(1,728,998,071)
Closing balance		9,211,099	9,042,705

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26.01 Dividend Unclaimed for the Years

Year	Opening	Provision	Payment	Transferred to Capital Market Stabilization Fund (CMSF)	30 June 2025	30 June 2024
2020-2021	3,402,488	-	-	(3,402,488)	-	3,402,488
2021-2022	2,484,283	-	-	-	2,484,283	2,484,283
2022-2023	3,155,934	-	(397,399)	-	2,758,535	3,155,934
2023-2024	-	1,839,673,836	(1,835,705,555)	-	3,968,281	-
	9,042,705	1,839,673,836	(1,836,102,954)	(3,402,488)	9,211,099	9,042,705

* During the year Tk.37,136 has been paid to shareholders by CMSF authority and Tk. 34,02,488 has been transferred to CMSF by company. Subsequently Tk.510,642 was paid to shareholders from unclaimed dividend by the company from 01 July 2025 to 31 October 2025.

	Note(s)	30 June 2025 Taka	30 June 2024 Taka
27.00 Income Tax Payable			
Opening balance		1,498,593,531	1,315,444,452
Add: Provision made during the year	55.00	1,734,037,741	1,533,221,492
Less: Paid/adjusted during the year		(1,296,024,337)	(1,350,072,413)
Closing Balance		1,936,606,935	1,498,593,531

	30 June 2025		30 June 2024	
	Rate	Taka	Rate	Taka
27.01 Reconciliation of Effective Tax Rate				
Profit before tax		8,370,542,614		6,953,089,500
Total income tax expense	20.64%	1,727,323,545	22.01%	1,530,116,546

Factors Affecting the Tax Charge:

Factors Affecting the Tax Charge for Current Year:

Income tax using the Company's domestic tax rate	20.0%	1,674,108,523	20.0%	1,390,617,900
Difference between accounting and fiscal depreciation	0.8%	62,927,600	0.9%	64,799,468
Difference between gratuity provision and payment	0.5%	40,097,769	0.5%	33,162,798
Inadmissible expenses	0.03%	2,345,141	0.1%	8,004,909
Impact of temporary differences in deferred tax	-0.1%	(6,714,196)	-0.04%	(3,104,946)
Adjustment for minimum Tax	-0.54%	(45,441,292)	0.53%	36,636,417
	20.64%	1,727,323,545	22.01%	1,530,116,546

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	Note(s)	01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
		Taka	Taka
28.00 Gross Earnings on Petroleum Products			
Turnover	28.02	293,477,391,520	296,893,400,144
Less: Cost of Goods Sold	28.02	(290,294,106,751)	(294,189,157,691)
		3,183,284,769	2,704,242,453

28.01 Net Earnings on Petroleum Product

Products	01 July 2024 to 30 June 2025			01 July 2023 to 30 June 2024		
	Gross Earnings	Operational Gain/(Loss)	Net Earnings	Gross Earnings	Operational Gain/(Loss)	Net Earnings
Major Products						
MS	292,167,481	676,939	292,844,420	219,927,056	(8,801,523)	211,125,533
HOBC	241,280,836	19,374,104	260,654,940	174,422,711	13,896,192	188,318,903
HSD	1,451,163,755	119,632,269	1,570,796,024	1,041,501,626	103,053,557	1,144,555,183
FO	342,570,085	64,166,081	406,736,166	379,543,410	56,513,620	436,057,030
LSFO	4,279,479	807,757	5,087,236	13,368,971	1,017,451	14,386,422
SKO	22,090,600	7,545,687	29,636,287	18,950,411	6,554,194	25,504,605
JBO	(8,467,679)	1,083,738	(7,383,941)	708,275	1,177,145	1,885,420
MTT	681,520	-	681,520	273,240	-	273,240
SBPS	348,692	-	348,692	49,560	-	49,560
Sub Total	2,346,114,769	213,286,575	2,559,401,344	1,848,745,260	173,410,636	2,022,155,896
Minor Products						
Lubricants	783,289,691	(2,165,676)	781,124,015	848,058,932	(3,375,213)	844,683,719
LPG (Cylinder)	42,213,103	(294,375)	41,918,728	(2,148,917)	(260,509)	(2,409,426)
Bitumen	11,667,206	-	11,667,206	9,587,178	-	9,587,178
Sub Total	837,170,000	(2,460,051)	834,709,949	855,497,193	(3,635,722)	851,861,471
Grand Total	3,183,284,769	210,826,524	3,394,111,293	2,704,242,453	169,774,914	2,874,017,367

28.02 Turnover and Cost of Goods Sold

Products	01 July 2024 to 30 June 2025			01 July 2023 to 30 June 2024		
	Quantity MT	Turnover Tk.	Cost of Goods Sold Tk.	Quantity MT	Turnover Tk.	Cost of Goods Sold Tk.
Major Products						
MS	159,561	26,221,422,196	(25,929,254,715)	150,354	25,390,685,608	(25,170,758,552)
HOBC	157,685	25,673,687,516	(25,432,406,680)	145,958	24,515,842,969	(24,341,420,258)
HSD	1,683,066	201,724,314,555	(200,273,150,800)	1,662,842	205,657,057,923	(204,615,556,297)
FO	326,189	30,095,473,070	(29,752,902,985)	350,460	30,521,954,689	(30,142,411,279)
LSFO	5,903	647,053,234	(642,773,755)	7,552	779,475,839	(766,106,868)
SKO	20,451	2,665,127,177	(2,643,036,577)	22,227	2,970,956,163	(2,952,005,752)
JBO	3,582	569,887,339	(578,355,018)	4,234	686,642,414	(685,934,139)
MTT	201	30,825,710	(30,144,190)	93	14,256,000	(13,982,760)
SBPS	93	16,263,550	(15,914,858)	14	2,457,000	(2,407,440)
Sub Total	2,356,731	287,644,054,347	(285,297,939,578)	2,343,734	290,539,328,605	(288,690,583,345)
Minor Products						
Lubricants	7,669	4,500,641,120	(3,717,351,429)	9,057	5,216,633,725	(4,368,574,793)
LPG (Cylinder)	4,704	245,822,552	(203,609,449)	2,933	128,729,968	(130,878,885)
Bitumen	15,422	1,086,873,501	(1,075,206,295)	13,144	1,008,707,846	(999,120,668)
Sub Total	27,795	5,833,337,173	(4,996,167,173)	25,134	6,354,071,539	(5,498,574,346)
Grand Total	2,384,526	293,477,391,520	(290,294,106,751)	2,368,868	296,893,400,144	(294,189,157,691)

28.03 Net Operational Gain/(Loss)

Locations	MS		HOBC		LSFO		HSD		FO		LPG		SKO		IBO		Lubricant		TOTAL	
	Volume	Taka	Volume	Taka	Volume	Taka	Volume	Taka	Volume	Taka	Volume	Taka	Volume	Taka	Volume	Taka	Volume	Taka	Volume	Taka
Main Installation	(27,166)	(3,092,302)	126,236	14,766,363	8,119	807,757	917,295	90,541,114	283,664	23,881,331	-	-	46,790	4,717,007	6,227	840,704	(5,070)	(2,139,912)	1,356,095	130,322,061
Mongla Oil Installation	-	-	-	-	-	-	(4,783)	(487,116)	(177)	(14,924)	-	-	-	-	-	-	-	-	(4,960)	(502,040)
Chandpur	-	-	(5,230)	(615,746)	-	-	19,880	1,957,001	-	-	-	-	3,296	333,667	65	29,422	65	29,422	18,011	1,704,345
Daulatpur	10,279	1,166,837	23,032	2,680,947	-	-	95,713	9,417,098	206,416	17,379,982	(166)	(95,540)	2,145	214,347	2,578	351,746	(5)	(2,596)	339,992	31,122,820
Jalakati	(819)	(98,308)	-	-	-	-	14,542	1,423,255	-	-	(129)	(72,498)	454	54,277	-	-	(5)	(2,671)	14,083	1,304,054
Godenail	44,682	5,061,650	32,481	3,790,530	-	-	108,545	10,722,026	272,335	22,919,692	-	-	13,616	1,371,708	-	-	(15)	(7,781)	471,644	43,857,825
Baghabari	(8,998)	(1,026,645)	(2,739)	(320,942)	-	-	(21,729)	(2,170,194)	-	-	(218)	(126,337)	6,441	659,560	-	-	-	-	(27,243)	(2,984,557)
Bhairab	-	-	-	-	-	-	68,148	6,743,248	-	-	-	-	744	75,751	-	-	(55)	(28,391)	68,837	6,790,608
Sreemangal	2,683	305,003	1,202	142,540	-	-	(10,206)	(1,003,784)	-	-	-	-	701	70,595	-	-	-	-	(5,620)	(485,647)
Fatihlah	1,320	153,115	2,552	303,706	-	-	57,944	5,735,022	-	-	-	-	(174)	(17,876)	(762)	(108,712)	-	-	60,880	6,065,155
Barisal	2,218	240,931	817	90,731	-	-	69,324	6,859,021	-	-	-	-	940	95,039	-	-	-	-	73,299	7,285,723
Chilmuh	-	-	-	-	-	-	(112)	(10,599)	-	-	-	-	-	-	-	-	-	-	(112)	(10,599)
Horian	-	-	-	-	-	-	(7,647)	(755,972)	-	-	-	-	-	-	-	-	(12)	(6,398)	(7,659)	(762,370)
Natore	-	-	-	-	-	-	(9,027)	(887,497)	-	-	-	-	-	-	-	-	(10)	(5,270)	(9,037)	(892,767)
E.Pol	945	106,908	10,863	1,275,383	-	-	(1,589)	(151,352)	-	-	-	-	-	-	-	-	(5)	(2,078)	10,214	1,228,861
Parbatipur	17,676	1,988,503	(857)	(108,052)	-	-	(32,615)	(3,229,354)	-	-	-	-	802	82,035	-	-	-	-	(14,994)	(1,266,867)
Mongla Bazar	(31,718)	(3,604,938)	(20,142)	(2,369,748)	-	-	(39,457)	(3,904,331)	-	-	-	-	(1,478)	(147,898)	-	-	-	-	(92,795)	(10,026,915)
Rangpur	(4,581)	(523,816)	(2,301)	(271,610)	-	-	(11,857)	(1,165,317)	-	-	-	-	369	37,476	-	-	-	-	(18,370)	(1,923,266)
2024-2025	6,521	676,939	165,914	19,374,104	8,119	807,757	1,212,369	119,632,269	762,238	64,166,081	(513)	(284,375)	74,686	7,545,687	8,043	1,083,738	(5,112)	(2,165,676)	2,232,265	210,826,524
2023-2024	(75,055)	(8,801,523)	113,938	13,896,192	1,001,011	103,053,557	711,852	56,513,620	10,754	1,017,451	62,979	6,554,194	8,506	1,177,145	(499)	(260,509)	(7,383)	(3,375,213)	1,826,103	169,774,915

28.04 Quantitative Reconciliation With Value of Petroleum, Oil and Lubricant Products are as Follows :

Product	1	2	3	4	5	6=(2+3+4+5)	7	8	9=(7-8)	10=(6-9)	Average Unit price Taka	Value of Closing Inventory as at 30 June 2025
MS (In Liter)		5,486,396	226,304,797	6,521	(344,599)	231,453,115	227,055,700	(461,823)	227,517,523	3,935,592	110	432,560,917
HOBG (In Liter)		7,082,302	212,843,381	165,914	(369,724)	219,721,873	215,712,119	(387,111)	216,099,230	3,622,643	114	412,292,999
HSD (In Liter)		150,964,738	1,964,401,533	1,212,369	(2,976,183)	2,113,602,457	1,996,116,734	(1,664,477)	1,997,781,211	115,821,246	96	11,128,105,219
LSFO		3,075,313	5,719,933	8,119	-	8,803,365	6,387,435	(2,950)	6,390,385	2,412,980	94	226,096,226
FO (In Liter)		4,404,955	362,746,079	762,238	(160,749)	367,752,523	352,936,002	1,495,440	351,440,562	16,311,961	84	1,377,545,106
SKO (In Liter)		6,280,327	27,607,307	74,686	(41,619)	33,920,701	25,931,166	(40,970)	25,972,136	7,948,565	109	863,691,073
MTT		-	257,200	-	-	257,200	257,200	-	257,200	-	-	-
S8PS (In Liter)		-	136,860	-	-	136,860	136,860	-	136,860	-	-	-
JBO (In Liter)		1,271,726	4,245,371	8,043	(6,518)	5,518,622	4,152,000	(5,045)	4,157,045	1,361,577	133	181,291,668
TOTAL (2024-2025)		178,565,757	2,804,262,461	2,237,890	(3,899,392)	2,981,166,716	2,828,685,216	(1,066,936)	2,829,752,152	151,414,564		14,621,583,208
TOTAL (2023-2024)		128,922,778	2,858,158,992	1,833,985	(3,801,000)	2,985,114,755	2,806,356,105	(192,893)	2,806,548,998	178,565,757		18,345,739,422
LPG (Cylinder)		102	378,883	(513)	-	378,472	376,358	-	376,358	2,114	688.67	1,455,857
Bitumen(In MT)		261	15,171	-	-	15,432	15,422	-	15,422	11	75899.98	807,701

Conversion gain/(loss) in column 8 arises due to difference between sales at 30°C and natural temperature is adjusted with products cost where as products receipts/purchase (column-4) is calculated on 30°C.

	01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
Note(s)	Taka	Taka
28.05 Other Operating Income		
Handling commission, service charges & others	248,104,520	254,232,938
Transshipment gain/ loss from Tanker operation	12,951,591	21,136,119
Earning from Meghna Model Service Center	23,239,000	21,125,756
	284,295,111	296,494,813
29.00 Administrative, Selling & Distribution Expenses		
Salaries	447,563,613	449,163,366
Employees welfare & Benefits	182,537,351	186,225,538
General expenses	260,940,659	237,348,066
Travel, Conveyance and Vehicle expenses	68,854,304	63,058,173
Rent, Rates, Taxes and Insurance	60,237,806	55,889,463
Repairs and Maintenance	20,797,024	19,457,422
Printing, Stationery and Office expenses	12,629,105	13,548,139
Postage, Telephone & Internet	2,215,380	3,010,235
BPC rest house, Training center, Board meeting & Other expenses	12,676,028	9,224,580
Legal and Professional expenses	2,595,933	1,913,382
Entertainment	5,182,319	4,215,310
Advertisement and Sales promotion expenses	5,352,986	2,831,482
BPC service charge	1,500,000	777,778
Auditors' Remuneration	38.00 395,500	360,000
Directors' fees	4,109,280	4,230,000
Subscription and CSR	9,724,005	6,603,783
Product consumed for own utilities	8,326,569	8,974,636
Depreciation	4.00 175,938,335	171,987,668
Amortization of Lease	5.05 547,546	10,071,185
National Days Expenses	1,425,157	665,993
	1,283,548,900	1,249,556,199
Amounts are rearranged where necessary to reflect fair presentation.		
30.00 Financial Expenses		
Bank Charges	12,029,355	9,625,456
Interest on Loan	5,919,134	6,499,218
Interest on Lease	5.03 137,304	1,086,686
Interest on Workers' Profit Participation & Welfare Fund	235,211,939	180,027,800
	253,297,732	197,239,160
Amounts are rearranged where necessary to reflect fair presentation.		
31.00 Interest Expenses through BPC		
Refined products	190,940,772	132,974,281
Bitumen	4,081,306	3,242,773
	195,022,078	136,217,054
32.00 Non Operating Income		
Interest on Bank Deposits	6,671,620,632	5,274,439,255
Interest on house building & land purchase finance scheme	2,817,247	2,379,166
Receipts against Jetty thruput charges from third parties	450,151	15,131,194
Other Receipts	189,671,764	439,592,196
	6,864,559,794	5,731,541,811

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	01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
Note(s)	Taka	Taka

33.00 Earnings Per Share (EPS) - Basic

The composition of Earnings Per Share (EPS) is given below:

a) Earnings attributed to ordinary shareholders during the year	6,643,219,069	5,422,972,954
b) Number of ordinary shares at the year end	108,216,108	108,216,108
Earnings Per Share (EPS) - Basic	61.39	50.11

33.01 Earnings Per Share (EPS) - Basic

Earnings per share (EPS) has been computed by dividing the net profit after tax (NPAT) by the number of ordinary shares outstanding as on 30 June 2025 as per IAS-33 "Earnings Per Share".

33.02 Diluted Earnings Per Share (EPS)

a) Earnings attributed to ordinary shareholders during the year	6,643,219,069	5,422,972,954
b) Number of ordinary shares at the year end	108,216,108	108,216,108
c) Number of Share from share money deposit	11,606,186	11,606,186
	119,822,294	119,822,294
Diluted Earnings Per Share (EPS)	55.44	45.26

Diluted Earnings Per Share (EPS) have been calculated as per FRC Notice No. 146/FRC/SS/2020/251 Dated 11 February 2020.

34.00 Operating Segment

For management purpose, the company is organized into business units based on its products and has two reportable segments, are as follows:

Reportable Segments	Operations
Petroleum Products	Includes the company's earnings from marketing of Petroleum products, Bitumen and LPG.
Lubricating Oil & Grease	Includes the company's income from the trading of Lubricating oil and grease of BP and Castrol Brand.

34.01 Performance are measured based on segment profit before tax, that are reviewed by the company's management committee. Information regarding the result of each reportable segment is described below:

	Petroleum Products	Lubricating oil & Grease	30 June 2025	30 June 2024
	Taka	Taka	Taka	Taka
Turnover	288,976,750,400	4,500,641,120	293,477,391,520	296,893,400,144
Cost of goods sold	(286,576,755,322)	(3,717,351,429)	(290,294,106,751)	(294,189,157,691)
	2,399,995,078	783,289,691	3,183,284,769	2,704,242,453
Operation Gain/(Loss)	212,992,200	(2,165,676)	210,826,524	169,774,914
Profit from operation	2,612,987,278	781,124,015	3,394,111,293	2,874,017,367
Other Operating Income	279,647,311	4,647,800	284,295,111	296,494,813
Total Income	2,892,634,589	785,771,815	3,678,406,404	3,170,512,180
Administrative, Selling and Distribution Expenses	(1,123,105,288)	(160,443,613)	(1,283,548,900)	(1,249,556,199)
Financial Expenses	(221,635,516)	(31,662,217)	(253,297,732)	(197,239,160)
Interest Expenses through BPC	(195,022,078)	-	(195,022,078)	(136,217,054)
Total Operating profit	1,352,871,708	593,665,986	1,946,537,694	1,587,499,767
Non Operating Income	6,864,559,794	-	6,864,559,794	5,731,541,811
Segment Profit	8,217,431,502	593,665,986	8,811,097,488	7,319,041,578

34.02 Reconciliation of Reportable Segment Total Operating Profit

	Note(s)	30 June 2025	30 June 2024
		Taka	Taka
Segment Profit		8,811,097,488	7,319,041,578
Amount not related to reportable segments	34.03	(2,167,878,419)	(1,896,068,625)
Profit After tax		6,643,219,069	5,422,972,953

34.03 Amount Not Related to Reportable Segments

Contribution to Worker Profit Participant & Welfare Fund	440,554,874	365,952,079
Income Tax (Expenses)/Benefits	1,727,323,545	1,530,116,546
	2,167,878,419	1,896,068,625

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	30 June 2025	30 June 2024
	Taka	Taka
35.00 Net Asset Value Per Share (NAV)		
Total Assets	110,072,415,053	98,564,039,244
Less: Liabilities *	(79,933,203,944)	(73,228,373,368)
Net asset value (NAV)	30,139,211,109	25,335,665,876
Number of ordinary shares outstanding during the year	108,216,108	108,216,108
Net Assets Value (NAV) Per Share - (Basic)	278.51	234.12
*During the year ended 30 June 2025 at the time of determining net assets value (NAV) Share Money Deposited amounting to Tk. 116,061,862 by Government considered as equity fund.		
	01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
	Taka	Taka
36.00 Net Operating Cash Flows Per Share		
Net operating cash flows (from statement of cash flows)	11,846,679,026	(4,995,932,922)
Number of ordinary shares outstanding during the year	108,216,108	108,216,108
Net Operating Cash Flows Per Share	109.47	(46.17)
37.00 Reconciliation of Cash Flows From Operating Activities		
Profit before income tax	8,370,542,614	6,953,089,500
Adjustment for		
Depreciation charged	175,938,335	171,987,668
Amortization charged	547,546	10,071,185
Financial Expenses	253,297,732	197,239,160
Interest Expenses through BPC	195,022,078	136,217,054
Non-operating Income	(6,864,559,794)	(5,731,541,811)
	(6,239,754,103)	(5,216,026,744)
(Increase)/Decrease in Current Assets		
Advances, deposits and prepayments (Net of AIT)	74,133,739	688,222,582
Inventories	3,700,597,158	(5,405,022,685)
Trade and Other receivables	(4,897,234,290)	6,644,540,479
Increase/(Decrease) in Current Assets		
Defined Benefit Obligation - Gratuity	19,418,622	15,256,234
Creditors and accruals	6,179,836,253	(12,603,118,513)
Provision for WPPF and Welfare Fund	74,602,795	61,738,435
	5,151,354,277	(10,598,383,468)
	7,282,142,788	(8,861,320,712)
Cash Received from Non-Operating Income	6,864,559,794	5,731,541,811
Cash Payment for Financial Expenses		
Financial Expenses	(253,297,732)	(197,239,160)
Interest Expenses through BPC	(195,022,078)	(136,217,054)
Interest on Right of Use Asset	137,304	1,086,686
	(448,182,506)	(332,369,528)
Income Tax Paid		
Provision made during the year	438,013,404	183,149,079
Increase in Provision for tax	(1,734,037,741)	(1,533,221,492)
Increase in advance income tax	(555,816,713)	(183,712,079)
	(1,851,841,050)	(1,533,784,492)
Net Cash Flows Generated by Operating Activities	11,846,679,026	(4,995,932,921)

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	01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
	Taka	Taka
38.00 Auditors' Remuneration		
Audit fee (Statutory)	253,000	253,000
Provident Fund	34,500	23,000
Gratuity Fund	34,500	23,000
WPPF and WF	17,250	17,250
BPC Reconciliation	56,250	43,750
	395,500	360,000

39.00 During the period ended 30 June 2025, there were 30 (Thirty) Board Meeting was held. The Attendance status of all the Board meeting as follows:

Sl	Name of The Directors	Position	Meeting Held	Attendance
1	Md. Nurul Alam	Formar Chairman	30	6
2	Farjana Mamtaz	Chairman	30	24
3	Md. Asmaul Hossain	Formar Independent Director	30	6
4	Md. A. Khaleque Mullick	Formar Independent Director	30	6
5	Abu Daiyan Mohammad Ahsanullah	Formar Director	30	4
6	Md. Abdul Matin	Director	30	17
7	Kazi Shahjahan	Formar Director	30	6
8	Sheikh Mohammad Balayet Hossain	Formar Director	30	6
9	Abul Fazal Md. Nafiul karim	Formar Director	30	2
10	Ummul Hasna	Independent Director	30	16
11	Md. Abdullah Al Mamun	Independent Director	30	16
12	S. M. Moin Uddin Ahmed	Director	30	23
13	Md. Ziaul Huq	Director	30	24
14	Rownak Jahan	Director	30	23
15	Najneen Parvin	Director	30	10
16	Dr. Md. Ali Ahammad Shoukat Choudhury	Director	30	21
17	Zeyad Rahman	Shareholder Director	30	29
18	Md. Tipu Sultan	Managing Director	30	30

40.00 Remuneration of Managing Director, Managers & Officers

	01 July 2024 to 30 June 2025		01 July 2023 to 30 June 2024	
	Managing Director	Managers & Officers	Managing Director	Managers & Officers
Salary, Allowances & Bonus	1,236,928	116,943,885	1,116,000	125,647,697
Housing				
Rental	484,108	50,277,738	535,680	49,478,113
Utilities	301,129	24,212,462	283,660	24,437,601
	785,237	74,490,200	819,340	73,915,714
Leave Encashment	-	2,949,788	-	5,123,467
Provident Fund	80,684	8,572,210	89,280	8,474,066
	2,102,849	202,956,083	2,024,620	213,160,944

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40.01 House Rent

Managers and Officers are not paid any cash allowance.

40.02 Transport

- (i) The Managing Directors are provided with free use of Company's car.
- (ii) Other Managers and some officers are enjoying cash loan facilities, subject to limit.
- (iii) Other Officers are paid cash allowances.

40.03 Telephone

Residential telephone for mainly Company's business- for Managing Director and Managers, subject to limit.

40.04 Medical

The Managing Director, Managers and Officers are provided with free medical facilities according to Company policy.

40.05 Insurance

The Managing Director, Managers and Officers are provided with coverage for group insurance according to the company policy.

40.06 Remuneration

The Directors other than the Managing Director, who is an ex-officio director, are not paid any remuneration except for fees and expenses in connection with attending to Company's Board Meeting.

41.00 Key Management Personnel Compensation

In accordance with the Para 17 of IAS 24 related party disclosure during the year the amount of compensation paid to Key Management personnel including Board of Directors is as follows:

	30 June 2025 Taka	30 June 2024 Taka
Short-term employee benefits	17,439,489	22,100,839
Post employment benefits	28,234,800	34,896,301
Other Long term benefit	-	-
Termination benefit	-	-
share-based payment	-	-
	45,674,289	56,997,140

Key Management personnel compensation includes benefits for employees of the rank of General Manager and above. No remuneration is given to the Board of Directors apart from attendance fees in accordance with Board and Board Sub-Committee meetings.

42.00 Employees

Number of employees whose salary was below Tk. 3,000

Number of employees whose salary was or above Tk. 3,000

Number in Figure	
30 June 2025	30 June 2024
-	-
348	363
348	363

43.00 Value of Imports at C&F Basis

Raw & Packing materials & Finished Products

30 June 2025 Taka	30 June 2024 Taka
3,522,551,369	4,038,642,238
3,522,551,369	4,038,642,238

44.00 Related Party Transactions

During the period the Company carried out a number of transactions with related parties in the normal course of business on an arms' length basis. Names of those related parties, nature of those transactions and their total value have been set out in accordance with the provisions of IAS-24: Related Party Disclosures.

Name of Party/Company	Relationship	Nature of Transactions	Balance as on 30 June 2025	Balance as on 30 June 2024
Bangladesh Petroleum Corporation	Parent Concern	Procurement of POL Products base Oil, Bitumen Etc.	67,391,166,279 (Cr.)	64,743,598,770 (Cr.)
Bangladesh Petroleum Corporation	Parent Concern	Procurement of POL Products base Oil, Bitumen Etc.	19,400,923,378 (Dr.)	146,018,477 (Dr.)
Padma Oil Company Limited	Subsidiary of BPC	Product Exchange & Others	80,012,262 (Cr.)	68,263,391 (Cr.)
Jamuna Oil Company Limited	Subsidiary of BPC	Product Exchange & Others	161,389,288 (Cr.)	165,544,400 (Cr.)
Standard Asiatic Oil Company Limited	Subsidiary of BPC	Blending of Lube & Others	101,852,061 (Cr.)	22,312,129 (Cr.)
Eastern Lubricants Blenders Limited	Subsidiary of BPC	Blending of Lube & Others	3,501,3619 (Cr.)	400,234 (Cr.)
Liquefied Petroleum Gas Limited	Subsidiary of BPC	Product Supply & Others	10,504,630 (Cr.)	8,139,271 (Cr.)
Eastern Refinery Limited	Subsidiary of BPC	Product Supply on behalf of BPC & Others	7,027,663 (Dr.)	7,029,663 (Dr.)

44.01 Details of Related Party Transactions

Details of Related Party Transactions are given below:

Name of Party/Company	Opening Balance	Provided During the Year	Adjusted During the Year	Balance as on 30 June 2025
Bangladesh Petroleum Corporation	64,743,598,770 (Cr.)	281,571,743,238	284,219,310,747	67,391,166,279 (Cr.)
Bangladesh Petroleum Corporation	146,018,477 (Dr.)	42,284,370,622	37,485,294,913	19,400,923,378 (Dr.)
Padma Oil Company Limited	68,263,391 (Cr.)	97,809,956	109,558,827	80,012,262 (Cr.)
Jamuna Oil Company Limited	165,544,400 (Cr.)	43,654,524	39,499,412	161,389,288 (Cr.)

Name of Party/Company	Opening Balance	Provided During the Year	Adjusted During the Year	Balance as on 30 June 2025
Standard Asiatic Oil Company Limited	22,312,129 (Cr.)	179,933,335	259,473,267	101,852,061 (Cr.)
Eastern Lubricants Blenders Limited	400,234 (Cr.)	62,812,656	98,226,509	3,501,3619 (Cr.)
Liquefied Petroleum Gas Limited	8,139,271 (Cr.)	252,664,903	255,030,262	10,504,630 (Cr.)
Eastern Refinery Limited	7,029,663 (Dr.)	-	2,000	7,027,663 (Dr.)

45.00 Guarantee

There was no guarantee to third party on 30 June 2025.

46.00 Capital expenditure commitment

The construction work of the Meghna Bhaban Project is started with a commitment value of Tk. 46,60,28,441. Other than this the company has also made capital expenditure commitments in various projects Tk. 6,49,95,527 as on 30 June 2025.

47.00 Contingent Liabilities

47.01 Status of Pending Litigation With the Income Tax authority

A demand notice amounting Tk. 22,316,642 including Tk. 161,548 as interest has been issued by Tax Commissioner (Appeal) vide order no. 18/cir against income year 2014-2015.

47.02 Status of Pending Litigation With the Vat uthority

A demand note amounting to Tk. 356,315,152 has been issued by customs, Excise and Vat, Agrabad Division, Chattogram vide certificate no: 01/2022 dated: 29 June 2022 as unpaid vat for the year 2019-2020. By letter reference 28.23.0000.40141.010.22/40 dated 04 July 2022 the company management wrote to the commissioner, Customs, Excise & Vat commissionerate refusing the claim by giving detailed explanation and references. No response was received from the concern authority yet.

48.00 Events After Reporting Period

The Board of Directors in their meeting held on 9th November 2025 recommended 200% cash dividend on paid-up capital amounting to Tk. 2,164,322,160 and transfer of Tk. 4,400,000,000 to General Reserve for the year ended at 30 June 2025.

49.00 Minimum Amount to be Distributed as Dividend

As per Section 22 of Income Tax Act, 2023 as a listed company, Meghna Petroleum Limited shall declare and distribute at least 30% of its net profit after tax as dividend (as per section 23 stock and section 22 cash) to its shareholders otherwise 10% tax shall be imposed on the total amount of retained earnings, fund, reserve or surplus transferred during the period.

	01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
	Taka	Taka
Distributable Income	6,643,219,069	5,422,972,954
Minimum Dividend Percentage as per Section 22 of Income Tax Act, 2023	30%	30%
Amount to be Distributed as Dividend	1,992,965,721	1,626,891,886
Net Profit Before Tax	8,370,542,614	6,953,089,500
Less: Income Tax	(1,727,323,545)	(1,530,116,546)
Distributable Income	6,643,219,069	5,422,972,954

50.00 Financial Risk Management

International Financial Reporting Standard IFRS 7 - Financial Instruments: Disclosures - requires disclosure of information relating to both recognized and unrecognized financial instruments, their significance and performance, accounting policies, terms and conditions, net fair values and risk information- the company's policies for controlling risks and exposures.

The management has overall responsibility for the establishment and oversight of the company's risk management framework. The company's risk management policies are established to identify and analyze the risks faced by the company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies, procedures and systems are reviewed regularly to reflect changes in market conditions and the company's activities. This note presents information about the company's exposure to each of the following risks, the company's objectives, policies and processes for measuring and managing risk, and the company's management of capital. The company has exposure to the following risks from its use of financial instruments.

- a) Credit Risk
- b) Liquidity Risk
- c) Market Risk

50.01 Credit Risk

Credit risk is the risk of a financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables. Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. In monitoring credit risk, debtors are grouped according to their risk profile, i.e. their legal status, financial condition, ageing profile etc. Accounts receivable are related to sale of petroleum products. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position. Credit sales as compared to the total sales are insignificant. Government institutions are allowed to purchase on credit.

50.02 Exposure to Credit Risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:

	30 June 2025	30 June 2024
	Taka	Taka
Trade and other receivables	22,373,841,427	17,476,607,137
Advance, deposit & prepayments	3,140,208,050	2,658,525,076
Cash and bank balance	36,054,740,092	32,013,212,233
Long Term Investments (FDR)	12,570,550,697	10,402,714,854
Short Term Investments (FDR)	15,699,002,709	12,355,867,968
Short Term Investments -Depreciation Fund	1,782,737,528	1,613,757,055
	91,621,080,503	76,520,684,323

50.03 Ageing of Trade Receivable

Upto 6 months	1,931,791,587	1,986,421,578
Over 6 months but less than 12 months	535,766,225	460,538,739
12 months or above	204,054,238	195,467,669
	2,671,612,050	2,642,427,986

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50.04 Credit Exposure by Credit Rating

	As at 30 June 2025		
	Credit rating	Taka	(%)
Trade and Other Receivables	NR	22,373,841,427	24.42%
Advances, Deposits and Pre-payments	NR	3,140,208,050	3.43%
Cash and Cash Equivalents & FDR			
Cash in Hand		5,205,000	0.01%
Cash at Bank		66,101,826,026	72.15%
AB Bank PLC	A-,ST-2	3,483,143,084	5.27%
AI- Arafah Islami Bank PLC	AA-,ST-3	42,216,833	0.06%
Bangladesh Krishi Bank	B+(AAA),ST-2(ST-1)	1,639,803,630	2.48%
Agrani Bank PLC	A+(AAA),ST-2(ST-1)	3,360,656,357	5.08%
Bank Asia PLC	AA+,ST-1	61,378,432	0.09%
Dutch Bangla Bank PLC	AAA,ST-1	68,094,850	0.10%
Basic Bank PLC	B+(AAA),ST-2(ST-1)	2,144,870,710	3.24%
IFIC Bank PLC	AA,ST-2	4,427,574,509	6.70%
BRAC Bank PLC	AAA,ST-1	586,513,017	0.89%
CITI Bank N.A. Limited	Aa3,1	79,997,566	0.12%
Dhaka Bank PLC	AA+,ST-1	644,689,315	0.98%
NRB Bank PLC	A+,ST-2	205,336,321	0.31%
Eastern Bank PLC	AAA,ST-2	1,571,124,394	2.38%
First Security Islami Bank PLC	-	3,171,957,301	4.80%
Global Islami Bank PLC	-	2,117,304,137	3.20%
Pubali Bank PLC	AAA,ST-1	438,733,161	0.66%
HSBC Bank PLC	AAA,ST-1	191	0.00%
Jamuna Bank PLC	AA,ST-1	1,240,975,655	1.88%
Janata Bank PLC	A(AAA),ST-2(ST-1)	2,230,432,195	3.37%
Meghna Bank PLC	AA,ST-2	501,356,595	0.76%
Mercantile Bank PLC	AA,ST-2	3,219,495,520	4.87%
Uttara Bank PLC	AA,ST-2	575,648,088	0.87%
Mutual Trust Bank PLC	AA+,ST-2	400,252,054	0.61%
National Bank Limited	-	1,679,664,396	2.54%
NCC Bank PLC	AA+,ST-2	2,710,341,702	4.10%
Union Bank PLC	-	1,594,248,507	2.41%
NRB Commercial Bank PLC	AA-,ST-2	1,970,975,172	2.98%
One Bank PLC	AA,ST-1	2,545,826,784	3.85%
Padma Bank PLC	-	75,002,377	0.11%
Premier Bank PLC	AAA,ST-1	981,083,187	1.48%
Prime Bank PLC	AA,ST-1	231,575,577	0.35%
Rajshahi Krishi Unnayan Bank, Rajshahi	BB(A),ST-3(ST-2)	1,028,931,507	1.56%
Janata Bank Ltd	A(AAA),ST-2(ST-1)	1,800,447,453	2.72%
Rupali Bank PLC	A-(AAA),ST-2(ST-1)	3,765,364,865	5.70%
Sonali Bank PLC	AA-(AAA),ST-2(ST-1)	16,974,206	0.03%
Southeast Bank PLC	AA,ST-1	3,544,027,709	5.36%
Standard Bank PLC	AA+,ST-2	664,621,266	1.01%
Standard Chartered Bank PLC	AAA,ST-1	(24,361,190)	-0.04%
The City Bank PLC	AA,ST-1	3,946,942,463	5.97%
The Premier Bank PLC	AAA,ST-1	3,334,215,718	5.04%
Trust Bank PLC	AA,ST-1	566,816,156	0.86%
United Commercial Bank PLC	AA,ST-2	3,457,574,256	5.23%

50.05 Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's approach to manage liquidity (cash and cash equivalents) is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. Typically, the Company ensures that it has sufficient cash and cash equivalents to meet expected operational expenses, including financial obligations through preparation of the cash flow forecast, prepared based on time line of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date.

The following are the contractual or legal maturities of financial liabilities:

	30 June 2025	30 June 2024
	Taka	Taka
Creditors and Accruals	77,211,533,125	71,031,696,872
Provision for WPPF and Welfare Fund	440,554,874	365,952,079
Unclaimed Dividend	9,211,099	9,042,705
Long Term Borrowing	100,196,236	111,797,906
Short Term Borrowing	73,896,558	62,294,888
	77,835,391,892	71,580,784,450

50.06 Market Risk

Market risk is the risk that any change in market prices, such as foreign exchange rates and interest rates will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters.

50.07 Currency Risk

The company is exposed to currency risk on certain revenues and purchases of raw materials and equipment. Company's foreign currency transactions are denominated in USD and relate to import of capital machinery and raw materials.

50.08 Exposure to Currency Risk

There was no exposure to foreign currency risk on the reporting date.

50.09 Interest Rate Risk

Interest rate risk is the risk that arises due to changes in interest rates on borrowings. However the company do not have any outstanding bank borrowings on the reporting date except a long term borrowings from Government which interest rate is fixed and interest rate risk is insignificant.

51.00 Significant Deviation

51.01 Significant Deviation in Earning Per Share (EPS):

EPS has been increased by 21.45% due to significant increase in Sales Margin Per Litter increases the gross profit by Tk 52,00,93,925 and increase in bank rates increases the Non-operating income by Tk. 113,30,17,983.

51.02 Significant Deviation in Net Operating Cash Flows Per Share (NOCFPS):

NOCFPS has been increased by 730.24% from pervious year due to decrease in Cash Paid to Suppliers, Employees and Others by Taka 3107,23,94,986 and increase in non operating income by Taka 113,30,17,983 Totaling Gross increase Taka 3220,54,12,969 mainly along with decrease in Cash Received from Customers by Taka 1492,89,31,486 and increase in Cash Payment for Tax and Financial Expenses amounting to Taka 43,38,69,536 altogether resulting an significant increase of Operating cash flows by Taka 1684,26,11,947 from previous year.

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Related Notes for Statement of Cash Flows

52.00 Cash flows from operating activities

52.01 Cash Received from Customers

		01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
	Note(s)	Taka	Taka
Turnover	28.02	293,477,391,520	296,893,400,144
Net Operational Gain/(Loss)	28.01	210,826,524	169,774,914
Other Operating Income	28.05	284,295,111	296,494,813
(Increase)/ Decrease - Accounts Receivables	11.00	(4,897,234,290)	6,644,540,479
		289,075,278,865	304,004,210,350

52.02 Cash Paid to Suppliers, Employees and Others

Cost of Sales	28.02	(290,294,106,751)	(294,189,157,691)
(Increase)/Decrease in Inventory	10.00	3,700,597,158	(5,405,022,685)
Increase /(Decrease) in Creditors & Accruals (Supplies)	23.01	3,900,886,782	(9,852,576,369)
		(282,692,622,811)	(309,446,756,745)

Cash Paid for operating other expenses

Administrative, Selling and Distribution Expenses	29.00	(1,283,548,900)	(1,249,556,199)
Increase /(Decrease) in Creditors & Accruals (For expenses)	23.02	28,100,493	(408,851,736)
Increase /(Decrease) in Creditors & Accruals (For finance)	23.03	2,250,848,978	(2,341,690,408)
(Increase) / Decrease in Advances, Deposits and Pre-payments	13.00	(481,682,974)	504,510,503
Advance Income Tax	13.01.02	555,816,713	183,712,079
Amortization/Depreciation on Lease	5.05	547,546	10,071,185
Depreciation	29.00	175,938,335	171,987,668
Provision for Gratuity	19.00	109,953,733	90,535,111
Paid to Gratuity Fund	19.00	(90,535,111)	(75,278,877)
Paid to WPPF	25.00	(365,952,079)	(304,213,644)
		899,486,734	(3,418,774,318)
		(281,793,136,077)	(312,865,531,063)

52.03 Cash Received from Non-Operating Income

	32.00	6,864,559,794	5,731,541,811
		6,864,559,794	5,731,541,811

52.04 Cash Payment for Financial Expenses

Financial Expenses	30.00	(253,297,732)	(197,239,160)
Interest Paid to BPC	31.00	(195,022,078)	(136,217,054)
Interest on Right of Use Asset	5.03	137,304	1,086,686
		(448,182,506)	(332,369,528)

52.05 Income Tax Paid

Increase/(Decrease) in Provision for Tax	27.00	438,013,404	183,149,079
Provided During the Period	55.00	(1,734,037,741)	(1,533,221,492)
(Increase)/Decrease in Advance for Tax	13.01.02	(555,816,713)	(183,712,079)
		(1,851,841,050)	(1,533,784,492)

Net Cash (Used in)/Generated by Operating Activities

		11,846,679,026	(4,995,932,922)
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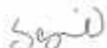
		01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
	Note(s)	Taka	Taka
53.00 Cash Flows From Investing Activities			
53.01 Capital Expenditure			
Investment from Depreciation Fund	8.00	(168,980,473)	(100,846,810)
Addition in Capital work-in-progress	6.01	(285,062,668)	(381,634,106)
		(454,043,141)	(482,480,916)
53.02 Long term investment	7.00	(2,167,835,843)	(1,135,524,581)
53.03 Short term investment	8.00	(3,343,134,741)	(2,254,434,188)
Net Cash (Used in)/Generated by Investing Activities		(5,965,013,725)	(3,872,439,685)
54.00 Cash Flows From Financing Activities			
54.01 Payment against Right of Use Asset	5.04	(632,000)	(11,105,021)
54.02 Dividend Paid to Shareholder	26.01	(1,836,102,954)	(1,728,998,071)
54.03 (Deposited)/ Adjustment to CMSF	26.01	(3,402,488)	(82,169,279)
Net Cash Provided by /(Used in) Financing Activities		(1,840,137,442)	(1,822,272,371)
Net Increase/(Decrease) in Cash and Cash Equivalents		4,041,527,859	(10,690,644,978)
Opening cash and cash equivalents		32,013,212,233	42,703,857,210
Closing Cash and Cash Equivalents		36,054,740,092	32,013,212,232
55.00 Computation of Income & Tax Liability			
Net Profit Before Income Tax As Per Audited Financial Statements			8,370,542,614
Less: Items for Separate Consideration			
Non-operating Income			6,864,559,794
			6,864,559,794
			1,505,982,820
Add: Expenses for Separate Consideration			
Accounting depreciation for separate consideration			175,938,335
Provision for Gratuity			109,953,733
Entertainment			5,182,319
			291,074,387
			1,797,057,207
Less: Allowable Expenses			
Tax depreciation u/s 50			138,699,663
Subscription and CSR			2,000,000
Payment against right of use asset			632,000
Payments of Gratuity			90,535,111
			231,866,774
			1,565,190,433

Hoque Bhattacharjee Das & Co.
Chartered Accountants

Hussain Farhad & Co.
Chartered Accountants

	01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024	
Add: Inadmissible Expenses			
Subscription and CSR		9,724,005	
Interest Expenses on WPPF		235,211,939	
Amortization on Lease		547,546	
Interest Expenses on Lease		137,304	
		245,620,794	
Business Income for the Current Year		1,810,811,227	
Allowable Entertainment Expenses	W-1	(5,182,319)	
Taxable Business Income		1,805,628,908	
Other Income for the Current Year		6,864,559,794	
Taxable Income		8,670,188,702	
Tax Payable on Taxable Income			
On Business Income U/S 45	20.00%	1,805,628,908	361,125,782
On Other Income 62(c) and 66	20.00%	6,864,559,794	1,372,911,959
I. Tax Payable As Per Calculation		8,670,188,702	1,734,037,741
II. As Per Section			
On Local Sales U/S 89(b)		340,636,998	
On Import Stage U/S 120		104,657,721	
Advance Tax for Motor Vehicles		627,500	
Interest Income from SND & FDR U/S 102		1,405,918,832	
			1,851,841,051
III. Minimum Tax U/S 163			
Gross Earning		3,394,111,293	
Other Operating Income		284,295,111	
Non-Operating Income U/S 102		6,864,559,794	
Gross Receipt		10,542,966,198	
Rate		1.00%	105,429,662
Income tax payable as per the Finance Ordinance, 2025			1,734,037,741
Working 1: Allowable Entertainment Expenses			
Business income before charging entertainment expenses			1,810,811,227
	Rate	Taka	
For the first Tk. 1,000,000	4%	1,000,000	40,000
For remaining balance	2%	1,809,811,227	36,196,225
Allowable Entertainment expense as per Rule 55(h) of ITA 2023			36,236,225
Entertainment expense as per Financial Statements			5,182,319
Allowable Entertainment Expense (Whichever is Lower)			5,182,319


Company Secretary


General Manager (A & F)


Managing Director


Director


Director

MPL at a glance

Last 39 years Company's Turnover, Profit after tax & AGM Date.

Financial Year	Turnover (Amount in Crore)	Profit after tax (Amount in Crore)	AGM	
			No.	Held on
1986-1987	392.67	1.55	09	15-06-1988
1987-1988	443.26	1.34	10	13-04-1989
1988-1989	488.43	1.22	11	25-04-1990
1989-1990	472.18	1.01	12	25-03-1991
1990-1991	696.71	0.15	13	30-06-1991
1991-1992	825.79	0.01	14	13-06-1994
1992-1993	907.72	0.74	15	15-03-1995
1993-1994	953.26	1.68	16	30-09-1995
1994-1995	1092.07	2.74	17	03-08-1996
1995-1996	1133.53	4.60	18	29-05-1997
1996-1997	1342.37	5.67	19	30-04-1998
1997-1998	1519.86	5.66	20	22-07-1999
1998-1999	1594.60	5.54	21	22-07-2000
1999-2000	1647.85	3.86	22	16-08-2001
2000-2001	2054.23	6.01	23	04-07-2002
2001-2002	2321.13	7.30	24	07-07-2003
2002-2003	2695.26	6.22	25	08-07-2004
2003-2004	2977.54	6.26	26	19-05-2005
2004-2005	3443.62	9.69	27	18-05-2006
2005-2006	4394.50	13.70	28	28-06-2007
2006-2007	4853.50	21.17	29	21-06-2008
2007-2008	5544.94	38.14	30	27-06-2009
2008-2009	6176.38	38.11	31	26-06-2010
2009-2010	6463.86	46.42	32	07-05-2011
2010-2011	8491.00	89.20	33	25-02-2012
2011-2012	11651.20	139.21	34	26-01-2013
2012-2013	13912.06	186.44	35	17-01-2014
2013-2014	15258.81	235.98	36	16-01-2015
2014-2015	14396.42	203.48	37	20-02-2016
2015-2016	14202.77	185.02	38	25-02-2017
2016-2017	15456.60	219.48	39	20-01-2018
2017-2018	18085.41	360.41	40	12-01-2019
2018-2019	17818.78	379.91	41	04-01-2020
2019-2020	15454.24	307.92	42	06-03-2021
2020-2021	17782.33	282.14	43	05-03-2022
2021-2022	21958.25	316.53	44	02-01-2023
2022-2023	32347.16	442.13	45	10-02-2024
2023-2024	29689.34	542.29	46	15-02-2025
2024-2025	29347.73	664.32	47	24-01-2026

মেঘনা পেট্রোলিয়াম লিমিটেড প্রতিনিধি পত্র (PROXY FORM)

শেয়ার সংখ্যা উল্লেখ করুন

অনুগ্রহ করে বিও আইডি নম্বর উল্লেখ করুন

আমি/আমরা,

.....মেঘনা পেট্রোলিয়াম লিমিটেড এর সদস্য হিসেবে জনাব/বেগম কে আমার/আমাদের প্রতিনিধি হিসেবে আমার/আমাদের অনুপস্থিতিতে আগামী ২৪ জানুয়ারি, ২০২৬ তারিখে অনুষ্ঠিতব্য কোম্পানির ৪৭তম বার্ষিক সাধারণ সভায় এবং ঐ সভার যে কোন মূলতবী সভায় উপস্থিত থাকার এবং আমার/আমাদের পক্ষে ভোট দানের জন্য নিয়োগ করছি।

আমার/আমাদের সম্মুখে তিনি তারিখে স্বাক্ষর প্রদান করলেন।

প্রতিনিধির স্বাক্ষর :

শেয়ারহোল্ডারের স্বাক্ষর

ক)

রেভিনিউ স্ট্যাম্প
২০/- টাকা

বিঃ দ্রঃ সদস্যবৃন্দ এই সাধারণ সভায় উপস্থিত থাকতে এবং ভোট প্রদান করতে পারেন কিংবা তার পক্ষে উপস্থিত থাকতে এবং ভোট দানের জন্য অন্য একজন প্রতিনিধি (প্রক্সি) নিয়োগ করতে পারেন। প্রতিনিধি পত্র যথাযথভাবে স্বাক্ষর করতঃ ২০.০০ টাকার রেভিনিউ স্ট্যাম্প সহযোগে সভার নির্ধারিত সময়ের ৭২ ঘন্টা পূর্বে কোম্পানির রেজিস্টার্ড অফিসে অবশ্যই জমা দিতে হবে।

হাজিরা পত্র (ATTENDANCE SLIP)

২৪ জানুয়ারি, ২০২৬ তারিখে ডিজিটাল প্ল্যাটফর্মে লিংক <https://meghnapetroleum.digitalagmbd.net> এর মাধ্যমে অনুষ্ঠিত মেঘনা পেট্রোলিয়াম লিমিটেড এর ৪৭তম বার্ষিক সাধারণ সভায় আমার উপস্থিতি লিপিবদ্ধ করলাম।

শেয়ারহোল্ডারের নাম..... বিও আইডি নং.....

প্রতিনিধির নাম

প্রতিনিধি/শেয়ারহোল্ডারের স্বাক্ষর

বুথ নং

ক্রমিক নং

স্বাক্ষর যাচাইকৃত

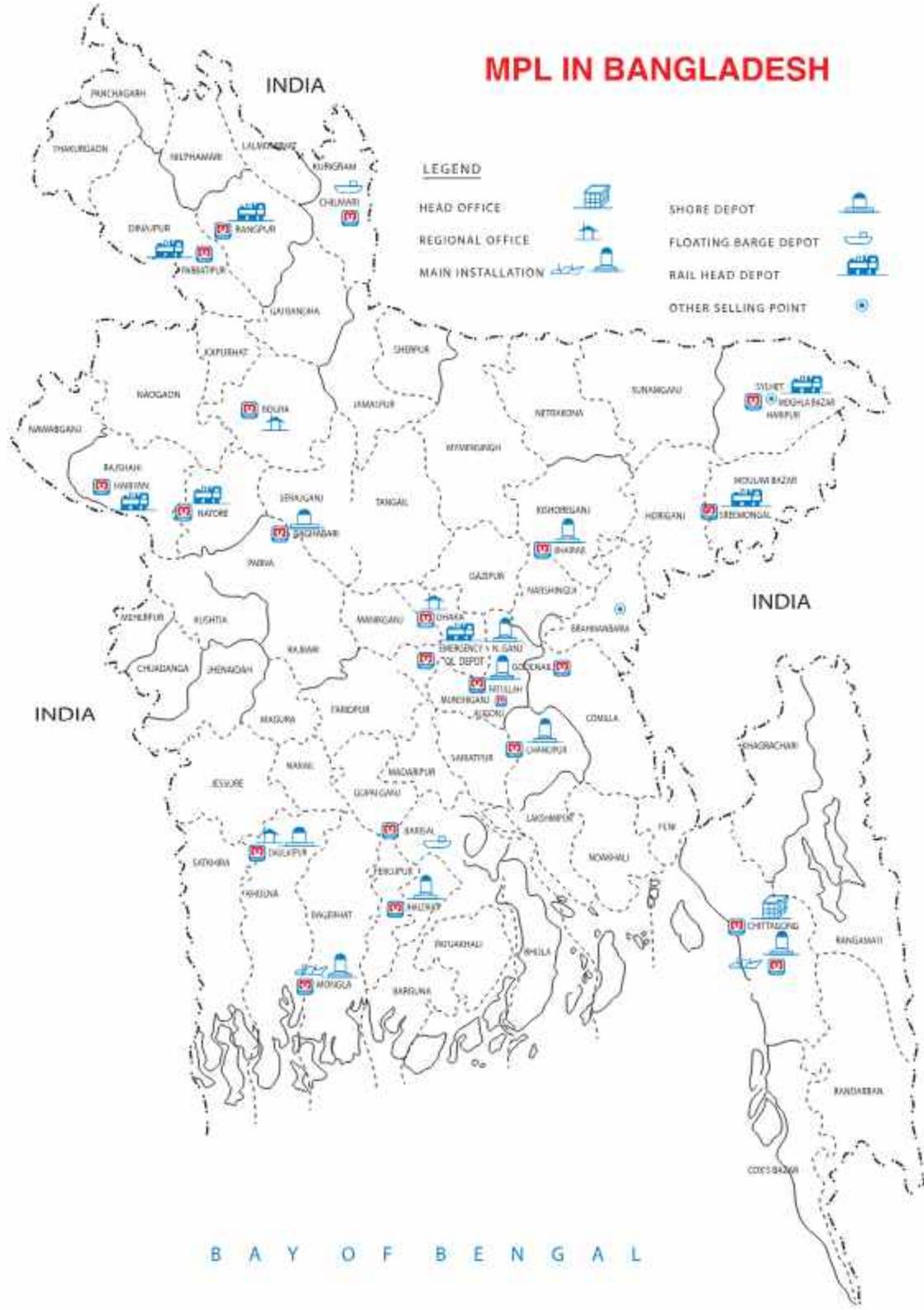
সম্মুখে স্বাক্ষর প্রদান

রেজিস্টারে স্বাক্ষর গ্রহণকারী

বিঃ দ্রঃ- বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন রুলস্ অনুযায়ী বার্ষিক সাধারণ সভায় শেয়ারহোল্ডার/প্রতিনিধি ব্যতীত মেহমান/বন্ধু-বান্ধবের উপস্থিতি গ্রহণযোগ্য নয়।



MPL IN BANGLADESH



B A Y O F B E N G A L

নির্ভেজাল জ্বালানি ও বিশ্বমানের বিপি লুব্রিকেন্টস
বিপণন করে দেশের অগ্রযাত্রায় অগ্রণী ভূমিকা রেখে চলেছে
মেঘনা পেট্রোলিয়াম লিমিটেড



Meghna Petroleum Limited.