PADMA OIL PLC.

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH, 2026
(PROVISIONAL & UN-AUDITED)

	Taka In Lac	
	31 March 2026	30 June 2025
	Taka	Taka
Assets		
Non-current assets:		
Property, plant and equipment	13,234.40	12,894.40
Capital Work-in-progress	38,795.44	34,675.44
Long Term Investment (FDR)	29,435.01	29,635.01
Investment-Depreciation Fund (FDR)	28,350.00	25,250.00
	109,814.85	102,454.85
Current assets:		
Inventories	198,717.61	193,100.12
Accounts Receivable	150,498.62	151,476.96
Due from affiliated companies	251,285.46	292,385.43
Advances, deposits and pre-payments	1,813.27	2,308.83
Advance Income Tax	35,442.69	18,227.28
Cash and cash equivalents	478,908.32	508,673.16
Total Current assets:	1,116,665.97	1,166,171.78
Total assets	1,226,480.82	1,268,626.63
Equity and liabilities		
Shareholders' equity:		
Share capital	9,823.27	9,823.27
Depreciation Fund Reserve (Accumulated Surplus)	8,964.77	6,909.21
Retained earnings	278,728.09	253,268.21
Total equity	297,516.13	270,000.69
Non-current liabilities:		
Deferred tax liabilities	952.64	1,194.50
Long Term Loan	1,834.63	1,834.63
	2,787.27	3,029.13
Current liablitities		
Accounts payable	312,012.95	315,012.95
Supplies and expenses payable	46,914.44	35,383.12
Due to affiliated companies	482,696.65	570,504.97
Other liabilities	65,175.26	66,052.13
Unclaimed Dividend	575.23	588.46
Income tax payable	18,802.89	8,055.18
Total Current liablitities	926,177.42	995,596.81
Total liabilities	928,964.69	998,625.94
Total equity and liabilities	1,226,480.82	1,268,626.63
Net Asset Value (NAV) per share (Taka) Note 10.00	302.87	274.86

CFO | Company Secretary | CEO & MD | Director | Director

Chattogram, 28 April 2026

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PADMA OIL PLC.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE 3RD QUARTER ENDED 31 MARCH 2026
(PROVISIONAL & UN-AUDITED)

	Note	Taka In Lac			
		July'25-March'26	July'24-March'25	Jan'26-March'26	Jan'25-March'25
Products handled: volume(M. Tons)	1.00	1,958,634	1,955,924	677,030	722,345
Gross Earnings on petroleum Products	1.00	25,834.91	25,502.27	8,601.01	9,271.49
Direct cost on petroleum products					
Packing Charges		(175.16)	(102.86)	(46.92)	(35.56)
Handling Charges		(46.21)	(48.20)	(11.32)	(6.04)
		(221.37)	(151.06)	(58.24)	(41.60)
Net Earnings on petroleum Products	1.00	**25,613.54**	**25,351.21**	**8,542.77**	**9,229.89**
Operating expenses					
Administrative, selling and distribution expenses		(16,582.97)	(16,487.92)	(6,653.54)	(5,853.77)
Interest and financial expenses		(2,228.83)	(2,473.97)	(823.83)	(1,672.33)
Depreciation		(1,800.00)	(1,800.00)	(575.00)	(590.00)
		(20,611.80)	(20,761.89)	(8,052.37)	(8,116.10)
Operating Profit on Petroleum		5,001.74	4,589.32	490.40	1,113.79
Other operating income -petroleum trade	3.00	5,687.00	5,710.00	1,429.00	1,140.00
Operating profit on Agro-chemical trading		(48.64)	29.13	(64.74)	15.99
Total Operating Profit		10,640.10	10,328.45	1,854.66	2,269.78
Non-operating Income	4.00	45,926.77	42,656.86	15,534.84	17,734.93
Profit before WPPWF		56,566.87	52,985.31	17,389.50	20,004.71
Contribution to Workers' Profit Participation and Walfare Fund @ 5% on Net Profit		(2,828.34)	(2,649.27)	(869.47)	(1,000.24)
Profit before income tax		53,738.53	50,336.04	16,520.03	19,004.47
Provision for income tax					
Current tax		(10,747.71)	(10,597.06)	(3,304.01)	(4,330.75)
Deferred tax	5.00	241.86	(253.41)	21.49	(136.19)
Profit after tax for the year		43,232.68	39,485.57	13,237.51	14,537.53
Other comprehensive income		-	-	-	-
Total comprehensive income for the year		43,232.68	39,485.57	13,237.51	14,537.53
Earning Per Share	8.00	Tk. 44.02	Tk. 40.20	Tk. 13.46	Tk. 14.80

CFO | Company Secretary | CEO & MD | Director | Director

Chattogram, 28 April 2026

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PADMA OIL PLC.

STATEMENT OF CHANGES IN EQUITY
FOR THE 3RD QUARTER ENDED 31 MARCH 2026
(PROVISIONAL & UN-AUDITED)

	Share Capital	Retained earnings	Depreciation Fund Reserve	Total equity
	Taka in Lac	Taka in Lac	Taka in Lac	Taka in Lac
Balance as on 1st July 2024	9,823.27	212,653.53	4,988.23	227,465.02
Cash dividend paid (for the year 2023-24)		(13,752.59)		(13,752.59)
Transfer to Depreciation Fund Reserve		(1,399.52)	1,399.52	-
Net profit after tax (for the 3rd quarter ending 2024-25)	-	39,485.57		39,485.57
Balance as at 31 st March 2025	9,823.27	236,986.99	6,387.75	253,197.99
Balance as on 1st July 2024	9,823.27	212,653.52	4,988.23	227,465.02
Cash dividend paid for the year 2023-24	-	(13,752.58)		(13,752.58)
Transfer to Depreciation Fund Reserve		(1,920.98)	1,920.98	-
Net profit after tax (for the year 2024-25)	-	56,288.25		56,288.25
Balance as at 30th June 2025	9,823.27	253,268.21	6,909.21	270,000.69
Balance as on 1st July 2025	9,823.27	253,268.21	6,909.21	270,000.69
Cash dividend paid (for the year 2024-25)		(15,717.24)		(15,717.24)
Transfer to Depreciation Fund Reserve		(2,055.56)	2,055.56	-
Net profit after tax (for the 3rd quarter ending 2025-26)	-	43,232.68		43,232.68
Balance as at 31 st March 2026	9,823.27	278,728.09	8,964.77	297,516.13

CFO | Company Secretary | CEO & MD | Director | Director

Chattogram, 28 April 2026

NB: "The details of the Published Financial Statements for the 3rd Quarter ended can be available in the web-site of the Company. The address of the Web-site is www.pocl.gov.bd"

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PADMA OIL PLC.

CASH FLOW STATEMENT
FOR THE 3RD QUARTER ENDED 31 MARCH 2026
(PROVISIONAL & UN-AUDITED)

	Note	Taka in Lac	
		July,25-March,26	July,24-March,25
A. Cash Flows from Operating Activities:			
Receipts from Customers and others		2,308,958.59	2,384,928.31
Paid to Suppliers against Petroleum and Agro Products and others		(2,345,638.51)	(2,398,696.75)
Income tax paid		(17,215.41)	(12,957.41)
Net cash (used)/from Operating Activities- Note 9.02		(53,895.33)	(26,725.85)
B. Cash Flows from Investing Activities:			
Capital Expenditure		(6,260.00)	(2,140.00)
Investment - Depreciation Fund (FDR)		(3,100.00)	(3,043.14)
Investment-FDR		3,300.00	3,043.14
Interest Income From FDR/SND		45,926.77	42,656.86
Net cash flowed from Investing Activities		39,866.77	40,516.86
C. Cash Flows from Financing Activities:			
Dividend Paid		(15,736.28)	(13,722.71)
Net cash used in Financing Activities		(15,736.28)	(13,722.71)
Total (A + B + C)		(29,764.84)	68.30
Opening cash and cash equivalents		508,673.16	539,064.19
Closing cash and cash equivalents		478,908.32	539,132.48
		(29,764.84)	68.29
Operating Cash (Outflow)/Inflow per share	9.00	(Tk. 54.86)	(Tk. 27.21)

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Chattogram, 28 April 2026

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PADMA OIL PLC.

FOR THE 3RD QUARTER ENDED 31 MARCH 2026
(PROVISIONAL & UN-AUDITED)

Taka in ' Lac

				31-Mar-26	31-Mar-25
1.00 EARNINGS ON PETROLEUM PRODUCT:					
i. Major Products	Gross Earnings	Packaging	Handling	Net earning	Net earning
HOBC	1,736.67	-	(3.27)	1,733.40	1,335.10
Jet A-1	11,827.70	-	(11.07)	11,816.63	5,454.16
MS	939.64	-	(3.36)	936.28	4,356.09
SKO	69.38	-	(0.35)	69.03	716.14
HSD	8,335.17	-	(24.40)	8,310.77	11,697.17
LDO	22.70	-	(0.00)	22.70	1.91
FO	1,853.39	-	(3.28)	1,850.11	1,123.06
LSFO	122.65	-	(0.12)	122.53	13.04
JBO	3.37	-	(0.04)	3.33	14.12
MTT	5.16	-	(0.02)	5.14	4.31
SBP	5.05	-	(0.03)	5.02	6.82
Sub Total	24,920.88	-	(45.94)	24,874.95	24,721.93
ii Minor Products					
Lubs & Greases	943.25	(173.50)	(0.04)	769.72	517.79
LPG(Cylinders)	244.36	-	(0.07)	244.29	88.63
Bitumen	(286.89)	-	(0.16)	(287.06)	16.91
Other Products	13.31	(1.66)	(0.00)	11.65	5.95
Sub Total	914.03	(175.16)	(0.27)	738.60	629.28
Grand Total	25,834.91	(175.16)	(46.21)	25,613.54	25,351.21

TURNOVER AND COST OF GOODS SOLD :

i. Major Products	31-Mar-26			31-Mar-25		
	Marketing		Cost of goods sold	Marketing		Cost of goods sold
	Qty. (M.Ton)	Tk, Lac	Tk, Lac	Qty. (M.Ton)	Tk, Lac	Tk, Lac
HOBC	123,925	196,611	194,874	108,682	178,779.54	177,441.45
Jet A-1	450,872	474,095	462,268	406,380	480,416.23	474,951.67
MS	122,286	195,034	194,094	121,776	201,592.55	197,232.97
SKO	14,243	19,968	19,899	21,361	27,711.92	26,995.23
HSD	1,066,887	1,242,916	1,234,581	1,088,025	1,309,782.24	1,298,059.06
LDO	183	222	199	272	329.57	327.65
FO	157,043	140,423	138,570	189,409	174,969.48	173,842.31
LSFO	5,461	4,849	4,727	2,199	2,097.46	2,084.38
JBO	1,902	2,975	2,971	1,881	3,020.80	3,006.63
MTT	963	1,452	1,447	1,707	2,571.57	2,567.21
SBP	1,035	1,835	1,830	1,789	3,078.90	3,072.03
Sub Total	1,944,801	2,280,379.99	2,255,459.11	1,943,480	2,384,350.26	2,359,580.58
ii Minor Products						
Lubs & Greases	1,649	8,739	7,796	1,049	4,993.73	4,373.87
LPG	3,675	2,361	2,117	3,415	1,864.07	1,775.37
Bitumen	8,481	5,871	6,158	7,947	5,474.88	5,457.79
Other Products	27	93	80	33	82.48	75.55
Sub Total	**13,833**	**17,064.09**	**16,150.06**	**12,444**	**12,415.16**	**11,682.58**
Grand Total	**1,958,634**	**2,297,444.08**	**2,271,609.17**	**1,955,924**	**2,396,765.42**	**2,371,263.15**
Marketing (Tk, Lac)			**2,297,444.08**			**2,396,765.42**
LESS : Cost of goods sold			**2,271,609.17**			**2,371,263.15**
GROSS EARNINGS			**25,834.91**			**25,502.27**

CFO | Company Secretary | CEO & MD | Director | Director

Chattogram, 28 April 2026

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PADMA OIL PLC.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE 3RD QUARTER ENDED 31 MARCH 2026

(PROVISIONAL & UN-AUDITED)

2.00 Applicable accounting standards

The following IASs and IFRSs are applicable for preparation and reporting of the financial statements for the third quarter 2025-26 (July'25 to Mar'26) under review:

IAS - 1 Presentation of Financial Statements
IAS - 2 Inventories
IAS - 7 Statement 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 - 19 Employee Benefits
IAS - 24 Related Party Disclosures
IAS - 33 Earnings Per Share
IAS - 36 Impairment of Assets
IAS - 37 Provisions, Contingent Liabilities and Contingent Assets
IAS - 39 Financial Instruments: Recognition and Measurement
IFRS - 7 Financial Instruments: Disclosures
IFRS - 9 Financial Instruments
IFRS - 13 Fair Value Measurement
IFRS - 15 Revenue from Contracts with customers

	Taka in Lac		Taka in Lac	
	July,25-March,26	July,24-March,25	Jan,26-March,26	Jan,25-March,25
3.00 OTHER OPERATING INCOME				
Rent receipts from Filling Station and Power Station	57.00	190.00	19.00	40.00
Sevice Charges receipts from Private Power Station	142.50	220.00	47.50	50.00
Profit on BPC's import handling	1,725.00	1,550.00	575.00	450.00
Gas field's Product handling Commission	1,425.00	1,750.00	475.00	500.00
Miscellaneous receipts	2,337.50	2,000.00	312.50	100.00
	5,687.00	5,710.00	1,429.00	1,140.00
4.00 NON-OPERATING INCOME.				
Sundry income				
Interest on SND (Gross)	26,009.59	23,134.52	9,318.89	10,193.59
Interest on FDR (Gross)	19,917.18	19,522.34	6,215.95	7,541.34
	45,926.77	42,656.86	15,534.84	17,734.93

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5.00 DEFERRED TAX

Deferred tax liability has been calculated below at the applicable tax rate on the difference between the carrying value of fixed assets as per accounts and tax written down value.

	Taka in Lac	
	31-Mar-26	31-Mar-25
Balance as at 01 July 2025	1,194.50	804.53
Add: Provided / (adjusted) for the year	(241.86)	253.41
Balance as at 31 March 2026	952.64	1,057.94

calculation of Deferred tax liabilities/(assets)

	Carrying Value On 31.03.2026 Taka	Tax base Taka	Temporary difference Taka
Property, plant and equipment	13,234.40	9,034.55	4,199.85
Less : Bad Debts			(1,348.97)
Add: Accrued Interest			1,912.32
			4,763.20
Deferred tax liability (Tax Rate - 20.00%)			952.64

6.00 REMUNERATION OF MANAGEMENT PERSONNEL

	31-Mar-26	31-Mar-25
Salary and Bonus	125.30	111.31
House Rent	75.18	66.79
Provident Fund	12.52	11.13
	213.00	189.24

7.00 RELATED PARTY TRANSACTIONS

During the period, the company carried out a number of transaction with related parties in the normal course of business and on an arms length basis. The name of these related parties, nature of transactions and balance as at 31.03.26 in accordance with the provisions of IAS-24 are presented below:

Taka in Lac

Name of the Parties	Relationship	Nature of Transactions	Balance as on 31.03.26
Bangladesh Petroleum Corp.(BPC)	Parent Concern	Multiple Business	501739.88 (Cr.)
Bangladesh Petroleum Corp.(BPC)	Parent Concern	Other Suppliers	312012.95 (Cr.)
Bangladesh Petroleum Corp.(BPC)	Parent Concern	Multiple Business	240437.56 (Dr.)
Eastern Refinery Limited	Subsidiary of BPC	Product Refine	136.89 (Dr.)
Eastern Lubricants Blenders Ltd.	Subsidiary Company	Blending of Products	1162.64 (Cr.)
Standard Asiatic Oil Company Ltd	Subsidiary of BPC	Product Exchange	133.90 (Dr.)
Meghna Petroleum Ltd.	Subsidiary of BPC	Product Exchange	6347.00 (Dr.)
Jamuna Oil Comp. Ltd.	Subsidiary of BPC.	Product Exchange	4167.25 (Dr.)
Jamuna Oil Comp. Ltd.	Subsidiary of BPC.	Product Exchange	924.79 (Cr.)
Biman Bangladesh Air Lines Ltd	Agent Customer	Sales of Product	104098.44 (Dr.)

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	July,25-March,26	July,24-March,25	Jan,25-March,25	Jan,25-March,25
8.00 EARNING PER SHARE	Tk. 44.02	Tk. 40.20	Tk. 13.46	Tk. 14.80

Earning per share has been increased by Tk. 3.82 due to increase of Product Margin and Non-operating Income as compared to last year's corresponding periods.

8.01 Earning Per Share - basic

	Taka in Lac	
	31-Mar-26	31-Mar-25
The composition of Earning per share is given below :		
i) Earning attributable to the ordinary shareholders (Tk.)	4,323,268,000	3,948,557,000
ii) Number of Ordinary shares at the end of year	98,232,750	98,232,750
Earning Per Share - basic	Tk. 44.02	Tk. 40.20

9.00 OPERATING CASH (OUT FLOW)/IN FLOW PER SHARE	(Tk. 54.86)	(Tk. 27.21)

Operating cash out flow has been increased due to increase of Stock and decrease of Due to Affiliated Companies.

9.01 Operating cash flow per share

The composition of Operating Cash Inflow/(Outflow) per share is given below :		
i) Operating Cash Inflow/(Outflow) during the year (Tk)	(5,389,533,000)	(2,672,585,000)
ii) Number of Ordinary shares at the end of year	98,232,750	98,232,750
Operating Cash Inflow / (Outflow) per share	(Tk. 54.86)	(Tk. 27.21)

9.02 Reconciliation of net income with cash flows from operating activities

	Taka in Lac	
	31-Mar-26	31-Mar-25
Net profit before tax	53,738.53	50,336.04
Adjustments:		
Depreciation	1,800.00	1,800.00
	55,538.53	52,136.04
(Increase)/Decrease in Current Assets:		
Inventories	(5,617.49)	19,457.78
Accounts receivable excluding FDR and SND interest	(45,214.28)	(65,585.07)
Due from affiliated companies	41,099.97	(46,268.21)
Advances, deposits and pre-payments	495.56	172.39
Increase/(Decrease) in Current Liabilities:		
Accounts payable	(3,000.00)	(9,276.24)
Supplies and expenses payable	11,531.32	7,231.84
Due to affiliated companies	(87,808.32)	49,063.29
Other liabilities	(3,705.21)	(20,700.26)
	(92,218.45)	(65,904.48)
Income Tax paid	(17,215.41)	(12,957.41)
Net cash flow from operating activities	(53,895.33)	(26,725.85)

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	Taka in Lac	
10.00 Net asset value per Share	**31-Mar-26**	**31-Mar-25**
The composition of Net Assets value per share is given below :		
I) Net Assets Value during the year (Tk.)	29,751,613,000	25,319,801,000
ii) Number of Ordinary shares at the end of year	98,232,750	98,232,750
Net Asset Value (NAV) per share	Tk. 302.87	Tk. 257.75
11.00 Surplus From Investment (Depreciation Reserve Fund)		
Excess of Income Over Expenditure	2,704.69	1,841.48
Less: Beneficiaries Profit Partipation Fund	135.23	92.07
	2,569.46	1,749.41
Less : Provision for Taxation @ 20%	513.89	349.88
	2,055.56	**1,399.52**
12.00 Dividend payable		
Unclaimed Dividend (2022-23 to 2024-25)	575.23	593.59
	575.23	**593.59**

CFO Company Secretary CEO & MD Director Director

Chattogram, 28 April 2026

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