MJL Bangladesh PLC.

Un-Audited Consolidated Financial Statements

For the period ended 30 September 2026

MJL Bangladesh PLC. & its Subsidiaries
Un-Audited Consolidated Statement of Financial Position
As at 30 September 2026

	Note	30 September 2026 BDT	30 June 2026 BDT
ASSETS			
Property, plant and equipment	3	40,941,773,584	41,405,145,125
Intangible assets	4	42,329,319	45,438,309
Goodwill	8A.1	450,692,754	450,692,754
Right of Use Assets (RoUA)-Lease	5	134,041,329	144,657,639
Investment property	6	191,956,790	193,050,290
Capital work-in progress	7	3,127,993,729	2,564,929,022
Investment in subsidiary and associates	8	360,659,321	339,438,109
Total Non-Current Assets		**45,249,446,826**	**45,143,351,248**
Investment in bonds and shares	9	1,630,706,055	1,619,744,741
Inventories	10	4,162,407,857	6,156,847,986
Trade and other receivables	11	2,099,562,881	3,215,256,884
Inter company receivable	12	1,197,709,737	1,165,943,122
Advances, deposits and prepayments	13	9,729,262,755	9,231,412,632
Cash and cash equivalents	14	1,119,602,493	391,309,197
Total Current Assets		**19,939,251,778**	**21,780,514,562**
TOTAL ASSETS		**65,188,698,604**	**66,923,865,810**
EQUITY AND LIABILITIES			
Share capital	15	3,167,520,270	3,167,520,270
Share premium	16	4,074,000,000	4,074,000,000
Retained earnings	17	12,388,028,376	11,730,389,751
		19,629,548,646	**18,971,910,021**
Non-controlling interest	18	2,241,429,720	2,185,195,953
Total Equity		**21,870,978,366**	**21,157,105,974**
Liabilities			
Deferred tax liabilities	19	883,767,174	894,874,027
Long term loan- net of current maturity	20	6,447,632,405	8,348,314,873
Lease Obligation (RoUA)- net of current maturity	21	122,273,588	139,414,879
Advance lease rental against cylinder		1,087,214,189	948,143,349
Total Non-Current Liabilities		**8,540,887,356**	**10,330,747,127**
Current portion of long term loan	22	992,011,497	1,134,894,597
Current Portion of Lease Obligation (RoUA)	23	34,339,524	30,134,057
Short term loan	24	23,180,977,175	23,951,663,729
Bank overdraft	25	698,857,053	753,600,161
Trade creditors	26	1,791,255,760	2,036,772,916
Provision for income tax	27	6,448,675,562	6,170,499,572
Un-claimed dividend	46	20,657,333	20,744,736
Other liabilities	28	1,610,058,977	1,337,702,941
Total Current Liabilities		**34,776,832,882**	**35,436,012,709**
Total Liabilities		**43,317,720,238**	**45,766,759,836**
TOTAL EQUITY AND LIABILITIES		**65,188,698,604**	**66,923,865,810**
Net Asset Value (NAV) per share	36	**61.97**	**59.90**

The annexed notes from 1 to 46 form an integral part of these consolidated financial statements.

Chief Financial Officer **Company Secretary** **Chief Executive Officer**

Director **Director**

MJL Bangladesh PLC. & its Subsidiaries
Un-Audited Consolidated Statement of Comprehensive Income
For the period ended 30 September 2026

	Note	Jul '26-Sep '26 BDT	Jul '25-Sep '25 BDT
Revenue		15,211,687,893	9,896,500,025
Less: VAT		466,591,736	728,860,047
Net revenue	30	**14,745,096,156**	**9,167,639,978**
Less: Cost of revenue	31	12,643,449,711	7,714,502,655
Gross profit		**2,101,646,445**	**1,453,137,323**
Less: Administrative and selling expenses	33	369,715,853	355,203,718
Income from operation		**1,731,930,592**	**1,097,933,605**
Add: Other income	32	(24,465,634)	317,514,251
Less: Financial charges	34	724,957,906	577,700,247
Profit before tax		**982,507,052**	**837,747,609**
Less: Provision for income tax			
Current tax		278,946,885	244,258,956
Deferred tax		(11,106,852)	(367,905,594)
		267,840,033	**(123,646,639)**
Net profit after tax		**714,667,019**	**961,394,247**
Non-Controlling Interest (Share of net profit/(loss) after tax		56,679,558	(7,254,408)
Net Profit/(loss) after tax attributable to ordinary shareholders		657,987,461	968,648,654
		714,667,019	**961,394,246**
Other comprehensive income		(348,837)	-
Total comprehensive income		**714,318,182**	**961,394,247**
Non-Controlling Interest (Share of total comprehensive income)		56,679,558	(7,254,408)
Comprehensive income attributable to ordinary shareholders		657,638,624	968,648,654
		714,318,182	**961,394,246**
Earnings Per Share (EPS) - Basic	35	**2.08**	**3.06**

The annexed notes from 1 to 46 form an integral part of these consolidated financial statements.

Chief Financial Officer **Company Secretary** **Chief Executive Officer**

Director **Director**

MJL Bangladesh PLC. & its Subsidiaries
Un-Audited Consolidated Statement of Cash Flows
For the period ended 30 September 2026

		Jul '26-Sep '26 BDT	Jul '25-Sep '25 BDT
A.	**Cash flows from operating activities**		
	Cash received from revenue	16,544,610,182	9,565,975,291
	Payroll and other payments to employees	(8,724,628,143)	(280,311,297)
	Payment to suppliers	(1,759,395,663)	(7,386,264,209)
	Payment for admin & selling expenses	(375,750,906)	(564,303,375)
	Finance expenses paid	(429,334,420)	(531,521,856)
	Income tax paid	(482,865,638)	(191,202,235)
	Other business income	19,176,349	25,036,428
	Net cash flow from operating activities	**4,791,811,763**	**637,408,747**
B.	**Cash flows from investing activities**		
	Payment against capital work-in progress	(563,064,704)	(1,315,010,654)
	Proceeds from sale of Non-current Assets	727,272	8,389,062
	Advance for land	(1,577,060)	(64,360)
	Investment in Subsidiary	-	168,058,641
	Proceeds from sale of investments	-	-
	Inter-Company payment	(34,894,696)	39,761,598
	Investment in bond and shares	(101,000,806)	(33,501,095)
	Investment income received	16,064,099	36,978,793
	Acquisition of fixed assets	(147,879,372)	(126,833,523)
	Net cash used in investing activities	**(831,625,267)**	**(1,222,221,539)**
C.	**Cash flows from financing activities**		
	Proceed from finance lease	(9,895,484)	(9,673,232)
	Long term loan	(2,043,565,567)	(8,181,673)
	Payment for finance lease	(278,363)	(248,526)
	Dividend paid	(882,030)	(91,088)
	Short term loan	(1,134,910,379)	1,779,469,799
	Bank overdraft	(42,377,695)	(1,060,209,256)
	Net cash flow from financing activities	**(3,231,909,518)**	**701,066,024**
D.	**Net cash increased in cash and cash equivalents (A+B+C)**	728,276,978	116,253,232
E.	Effects of exchange rate changes on cash and cash equivalents	16,317	292,731
F.	Cash and cash equivalent at beginning of the year	391,309,197	336,728,226
	Cash and cash equivalent at beginning of the year- PLPG	-	-
G.	**Cash and cash equivalent at end of the year**	**1,119,602,493**	**453,274,189**
	Consolidated Net Operating Cash Flow Per Share (NOCFPS)	**15.13**	**2.01**

The annexed notes from 1 to 46 form an integral part of these consolidated financial statements.

MJL Bangladesh PLC.
Un-Audited Statement of Financial Position
As at 30 September 2026

	Note	30 September 2026 BDT	30 June 2026 BDT
ASSETS			
Property, plant and equipment	3A	20,384,532,806	20,611,380,353
Intangible assets	4A	32,365,831	34,009,316
Right of Use Assets (RoUA)-Lease	5A	825,075	1,100,100
Investment property	6A	191,956,789	193,050,290
Capital work-in progress	7A	2,706,740,571	2,248,588,157
Investment in subsidiaries and associate	8A	2,998,113,684	2,995,235,973
Total Non-Current assets		**26,314,534,756**	**26,083,364,188**
Investment in bonds and shares	9A	1,630,706,055	1,619,744,741
Inventories	10A	2,463,119,961	2,609,971,850
Trade and other receivables	11A	1,023,305,965	2,109,757,023
Inter company receivable	12A	1,197,709,737	1,165,943,122
Advances, deposits and prepayments	13A	3,305,690,970	3,104,519,270
Cash and cash equivalents	14A	584,651,746	309,390,700
Total Current Assets		**10,205,184,433**	**10,919,326,707**
TOTAL ASSETS		**36,519,719,189**	**37,002,690,895**
EQUITY AND LIABILITIES			
Equity			
Share capital	15	3,167,520,270	3,167,520,270
Share premium	16	4,074,000,000	4,074,000,000
Retained earnings	17A	11,013,865,507	10,472,196,550
Total equity		**18,255,385,777**	**17,713,716,820**
Liabilities			
Deferred tax liabilities	19A	429,427,896	409,022,143
Long term loan- net of current maturity	20A	6,447,632,405	7,161,143,353
Total Non-Current liabilities		**6,877,060,301**	**7,570,165,496**
Current portion of long term loan	22A	625,511,497	648,089,431
Current Portion of Lease Obligation (RoUA)	23A	884,033	1,162,396
Short term loan	24A	4,896,699,799	4,911,541,475
Bank overdraft	25A	606,685,970	576,100,342
Trade creditors	26A	518,779,522	970,019,742
Provision for income tax	27A	3,677,667,125	3,530,335,421
Unclaimed dividend	46A	20,657,333	20,744,736
Other liabilities	28A	1,040,387,832	1,060,815,037
Total current liabilities		**11,387,273,111**	**11,718,808,579**
Total liabilities		**18,264,333,412**	**19,288,974,075**
TOTAL EQUITY AND LIABILITIES		**36,519,719,189**	**37,002,690,895**
Net Asset Value (NAV) per share	36A	**57.63**	**55.92**

The annexed notes from 1 to 46 form an integral part of these financial statements.

Chief Financial Officer **Company Secretary** **Chief Executive Officer**

Director **Director**

MJL Bangladesh PLC.
Un-Audited Statement of comprehensive income
For the period ended 30 September 2026

	Note	Jul '26-Sep '26				Jul '25-Sep '25
		Oil Tanker Unit	Manufacturing Unit	Trading Unit	Total	Total
Revenue		735,487,630	1,450,620,616	1,182,409,204	3,368,517,451	3,371,497,960
Less: VAT		-	187,660,955	153,423,828	341,084,783	306,714,545
Net revenue	30A	**735,487,630**	**1,262,959,661**	**1,028,985,376**	**3,027,432,667**	**3,064,783,415**
Less: Cost of revenue	31A	450,033,893	647,836,226	768,869,491	1,866,739,610	1,801,287,465
Gross profit		**285,453,737**	**615,123,435**	**260,115,885**	**1,160,693,057**	**1,263,495,950**
Less: Administrative & selling expenses	33A	1,177,729	78,587,314	58,951,257	138,716,300	177,804,123
Income from operation		**284,276,008**	**536,536,121**	**201,164,627**	**1,021,976,756**	**1,085,691,828**
Add: Other income	32A	6,259,361	(21,712,865)	(21,456,131)	(36,909,635)	283,781,366
Less: Financial charges	34A	133,216,845	83,430,067	59,013,794	275,660,706	170,142,678
Profit before tax		**157,318,524**	**431,393,190**	**120,694,701**	**709,406,414**	**1,199,330,517**
Less: Provision for income tax:						
Current tax	27A				147,331,704	176,671,962
Deferred tax	19A				20,405,753	48,456,631
					167,737,457	**225,128,593**
Net Profit after tax					**541,668,957**	**974,201,924**
Other comprehensive income					-	-
Total comprehensive income					**541,668,957**	**974,201,924**
Earnings Per Share (EPS) - Basic	35A				**1.71**	**3.08**

The annexed notes from 1 to 46 form an integral part of these financial statements.

Chief Financial Officer **Company Secretary** **Chief Executive Officer**

Director **Director**

MJL Bangladesh PLC.
Un-Audited Statement of Cash Flows
For the period ended 30 September 2026

	Jul '26-Sep '26 BDT	Jul '25-Sep '25 BDT
A. Cash flows from operating activities		
Cash received from revenue	4,221,173,710	2,980,931,099
Payroll and other payments to employees	(247,764,127)	(139,936,231)
Payment to suppliers	(1,919,376,401)	(1,902,608,861)
Payment for admin & selling expenses	(112,892,097)	(113,217,981)
Finance expenses Paid	(267,658,215)	(162,295,090)
Income tax paid	(101,133,742)	(64,801,002)
Other business income	18,782,487	21,975,941
Net cash flow from operating activities	**1,591,131,615**	**620,047,873**
B. Cash flows from investing activities		
Payment against capital work-in progress	(458,152,414)	(1,063,288,374)
Proceeds from sale of fixed assets	727,272	3,198
Advance for land	(1,577,060)	(64,360)
Inter-Company payment	(34,644,325)	39,761,598
Investment in bond and shares	(82,657,305)	(33,501,095)
Investment income received	15,276,599	36,978,793
Acquisition of fixed assets	(34,148,961)	(16,406,134)
Net cash used in investing activities	**(595,176,194)**	**(1,036,516,375)**
C. Cash flows from financing activities		
Long Term Loan	(736,088,881)	(8,181,673)
Lease Obligation-(RoUA)	(278,363)	(248,526)
Dividend paid	(87,402)	(91,088)
Short term loan	(14,841,675)	595,354,192
Bank Overdraft	30,585,629	(257,089,581)
Net cash flow from financing activities	**(720,710,692)**	**329,743,323**
D. Net cash increased in cash and cash equivalents (A+B+C)	275,244,729	(86,725,179)
E. Effects of exchange rate changes on cash and cash equivalents	16,317	292,731
F. Cash & Cash equivalents at beginning of the year	309,390,700	264,173,425
G. Cash & Cash equivalents at end of the year	**584,651,746**	**177,740,976**
Net Operating Cash Flow Per Share (NOCFPS)	**5.02**	**1.96**

The annexed notes from 1 to 46 form an integral part of these financial statements.

MJL Bangladesh PLC. & its Subsidiaries

Un-Audited Consolidated Statement of changes in equity

For the period ended 30 September 2026

(Amount in BDT)

Particulars	Share Capital	Share Premium	Retained Earnings	Non Controlling Interest	Total Equity
Balance as on 01 July 2026	**3,167,520,270**	**4,074,000,000**	**11,730,389,751**	**2,185,195,953**	**21,157,105,974**
Total Comprehensive Income for the year	-	-	657,638,624	56,679,558	714,318,182
Non-Controlling Interest from PLPG	-	-	-	348,837	348,837
Adjustment in Retained Earnings	-	-	-	(794,628)	(794,628)
Dividend for the year 2024-25	-	-	-	-	-
Balance as on 30 September 2026	**3,167,520,270**	**4,074,000,000**	**12,388,028,376**	**2,241,429,720**	**21,870,978,365**
Balance as on 01 July 2025	**3,167,520,270**	**4,074,000,000**	**9,883,644,322**	**2,065,054,207**	**19,190,218,799**
Total Comprehensive Income for the year	-	-	968,648,654	(7,254,408)	961,394,246
Adjustment in Retained Earnings	-	-		-	-
Dividend for the year 2023-24	-	-		-	-
Balance as on 30 September 2025	**3,167,520,270**	**4,074,000,000**	**10,852,292,977**	**2,057,799,799**	**20,151,613,046**

MJL Bangladesh PLC.

Un-Audited Statement of changes in equity

For the period ended 30 September 2026

(Amount in BDT)

Particulars	Share Capital	Share Premium	Retained Earnings	Total Equity
Balance as on 01 July 2026	**3,167,520,270**	**4,074,000,000**	**10,472,196,550**	**17,713,716,820**
Total Comprehensive Income for the year	-	-	541,668,957	541,668,957
Dividend for the year 2024-25	-	-	-	-
Balance as on 30 September 2026	**3,167,520,270**	**4,074,000,000**	**11,013,865,507**	**18,255,385,777**
Balance as on 01 July 2025	**3,167,520,270**	**4,074,000,000**	**8,831,324,765**	**16,072,845,035**
Total comprehensive income for the year	-	-	974,201,924	974,201,924
Dividend for the year 2023-24	-	-	-	-
Balance as on 30 September 2025	**3,167,520,270**	**4,074,000,000**	**9,805,526,689**	**17,047,046,959**

The annexed notes from 1 to 46 form an integral part of these consolidated financial statements.

MJL Bangladesh PLC.
Notes to the Financial Statements
For the period ended 30 September 2026

1. Background of the Company

1.1 Company profile

MJL Bangladesh PLC. (formerly known as MJL Bangladesh PLC. and Mobil Jamuna Lubricants Limited) was incorporated on 03 December 1998 as a private limited company. The Company went into commercial operation on 20 May 1999. The Company was converted into a public limited company on 30 December 2009 as MJL Bangladesh Limited and changed its name as MJL Bangladesh PLC. on 01 February 2023. The shares of the Company are publicly traded in Dhaka and Chittagong Stock Exchanges since June 2011.

1.1.1 Registered office

The address of the Company's registered office is Mobil House, CWS (A) 13/A, Gulshan Avenue, Bir Uttam Mir Shawkat Sarak, Dhaka – 1212.

1.1.2 Nature of business

The Company owns state-of-the-art lube oil blending plant and offer high-performance and authentic lubricants, grease products and other innovative energy solutions to the local market and exports some of its products to the international market as well.

1.1.3 Vessel - MT Omera Galaxy and MT Omera Liberty

MT Omera Galaxy (MTOG) and MT Omera Liberty (MTOL) are Crude Oil Tankers owned by MJL Bangladesh PLC. MTOG and MTOL are the largest Bangladeshi Flagged AFRAMAX Oil Tankers by a Bangladeshi ship owner. The primary trading routes are the Persian Gulf and the Arabian Sea.

1.1.4 Description of subsidiaries and associate;

i. Omera Petroleum Limited (OPL):

Omera Petroleum Limited (OPL) is a subsidiary of MJL Bangladesh PLC. The Company holds 62.496% share in the subsidiary company. OPL built an LPG (Liquefied Petroleum Gas) plant to import, store, bottle and distribute LPG through a robust distribution channel across the country. The main LPG Terminal is located in Mongla (Bagerhat) industrial area. Primarily, the company set-up three satellite LPG bottling plants in Bogura, Narshindi and Chattogram. The rated capacity of these plants is 300,000 MT per annum. OPL also successfully acquired 99.494% of the equivalent shares of Premier LP Gas Limited and became the parent company of the company.

ii. Omera Cylinders Limited (OCL):

Omera Cylinders Limited (OCL), a subsidiary of MJL Bangladesh PLC. has set up an LPG Cylinder Manufacturing Plant to cater to the ever-increasing market demand for LPG as an alternative fuel power requirement of the country. The company delivers quality LPG cylinder at an affordable rate to the intended segment of the market, which eventually plays a significant role in the process of industrialization of the country. MJL Bangladesh PLC. holds 99.98% share of this company.

iii. MJL (S) Pte. Ltd.:

MJL (S) Pte. Ltd., a limited liability company incorporated and domiciled in the Republic of Singapore and an associate company of MJL Bangladesh PLC., is engaged in the business of wholesale and trading of petroleum and related products. MJL Bangladesh PLC. holds 25% share in this company.

2. Basis of preparation of financial statements

2.1 Statement of compliance

These consolidated and separate financial statements have been prepared and presented in accordance with the International Financial Reporting Standards (IFRSs), The Companies Act, 1994 and the Securities and Exchange Rules, 2020.

2.2 Basis of measurement

These financial statements have been prepared on a going concern basis under the historical cost convention while 'Investment in shares' has been presented at fair value in accordance with International Financial Reporting Standards (IFRSs).

2.3 Basis of consolidation

The consolidated financial statements comprise of the financial statements of the Company and its subsidiaries/associate as at 30 September 2026. The financial statements of the subsidiaries/associate used in the preparation of the consolidated financial statements are prepared following the same reporting date of the holding company.

All account balances, income, expenses, dividends and unrealized gains and losses resulting between the holding company and the subsidiaries have been eliminated.

2.4 Functional and presentation currency

These financial statements are presented in Bangladeshi Taka (BDT) which is the functional currency of the Company.

2.5 Use of estimates and judgments

In the preparation of the financial statements, management required to make judgments, estimates, and assumptions as per IAS 8: "Accounting Policies, Changes in Accounting Estimates and Errors" that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

2.6 Going concern

In the preparation of the financial statements, management made an assessment of the entity's ability to continue as a going concern. The Company prepared its financial statements on a going concern basis. As per the requirement of Para 25 of IAS 1: "Presentation of Financial Statements", the management of MJL Bangladesh PLC. assessed if there were any conditions or events existed that might cause significant doubt on the ability of MJL Bangladesh PLC. to continue as a going concern. Based on these assessments, management concluded that there were no such significant conditions or events that management knew existed at the time we made the assessment.

2.7 Reporting period

This financial statement is prepared to cover the year from 01 July 2026 to 30 September 2026.

2.8 Property, plant and equipment

Recognition and measurement

Property, plant and equipment are recognized if it is probable that future economic benefits associated with the assets will flow to the Company and the cost of the assets can be reliably measured. All fixed assets are stated at cost less accumulated depreciation as per IAS 16: "Property, Plant and Equipment". The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use inclusive of inward freight, installation costs, duties and non-refundable taxes.

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 economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced part is derecognized. The costs of the day-to-day servicing of property, plant and equipment are recognized in the profit or loss account when they incurred.

Depreciation

Depreciation is charged for the year at the following rates on the straight-line method on all property, plant and equipment and no depreciation is charged on land and capital work-in-progress:

Category of Non-Current Assets	Rate of Depreciation
Land	Nil
Building	2-10%
IT equipment	33%
Motor vehicle	20%
Office equipment	20%
Plant and machinery	10%
Furniture and fixture	20%
Oil tanker	12%
Software	10-20%

For additions during the year, depreciation is charged from the month when the asset is ready for use for commercial operation. No depreciation is charged from the month when the assets are disposed off. On disposal of non-current assets, the cost and accumulated depreciation are eliminated from the non-current assets schedule and gain or loss on such disposal is reflected in the statement of comprehensive income, which is determined with reference to the net book value of the assets and net sale proceeds.

2.9 Intangible assets

i. An intangible asset is recognized if it is probable that the future economic benefits that are attributable to the asset will flow to the entity and the cost of the assets can be measured reliably.

ii. Software represents the value of computer application software licensed for the use of the Company. Intangible assets are carried at its cost, less accumulated amortization, and impairment loss (if any).

iii. Initial cost comprises license fees paid at the time of purchase and other directly attributable expenditures that are incurred in customizing the software for its intended use.

iv. Expenditure incurred on software is capitalized only when it enhances and extends the economic benefits of computer software beyond their original specifications and lives and such cost is recognized as capital improvement and added to the original cost of the software.

v. Software is amortized over the estimated useful life of 05 (five) years commencing from the date these software became available for use. SAP software is amortized over the estimate useful life of 10 (ten) years.

2.10 Investment property

Recognition and measurement

Investment property is recognized as an asset when it is probable that the future economic benefits associated with the investment property will flow to the entity and the cost of the investment property can be measured reliably. Investment property is measured initially at a cost which comprises all transaction costs and directly attributable cost of bringing the asset to its working condition for its intended use.

Subsequent measurement

After initial recognition, the Company follows the cost model and measures investment property subsequently in accordance with IAS 16's requirement for the model.

Depreciation

Depreciation is charged, if applicable, @ 2% p.a. on a straight-line method on the investment property.

2.11 Capital work-in-progress

Capital work-in-progress (CWIP) is reported on the basis of all the costs incurred during construction/acquisition of an asset required to bring it to working condition. CWIP is transferred to a fixed asset when the asset is ready for use and depreciation charges commence immediately.

2.12 Leases

The Company has adopted IFRS 16: "Leases" on 01 July 2019 for its lease agreements which, at the inception of the agreement, conveyed the right to control the use of an identified asset for a period of time in exchange for consideration.

IFRS 16 introduces a comprehensive model for the identification of lease arrangements and accounting treatments for both lessors and lessees. IFRS 16 superseded IAS 17: "Leases" and the related

Interpretations. IFRS 16 distinguishes leases and service contracts on the basis of whether an identified asset is controlled by a customer.

Distinctions of operating leases (off-balance sheet) and finance leases (on the statement of financial position) are removed for lessee accounting and are replaced by a model where a right-of-use asset and a corresponding liability have to be recognized for all leases by lessees (i.e. all on the statement of financial position) except for short-term leases and lease of low value assets.

The right of use asset is initially measured at cost and subsequently measured at cost (subject to certain exception) less accumulated depreciation and impairment losses, adjusted for any measurement of the lease liability. The lease liability is initially measured at the present value of the lease payments. Subsequently, the lease liability is adjusted for interest and lease payments, as well as the impact of lease modifications, amongst others. Furthermore, the classification of cash flows will also be affected as operating lease payments under IAS 17 are presented as operating cash flows; whereas, under the IFRS 16 model, the lease payments will be split into a principal and an interest portion which will be presented as financing and operating cash flows respectively.

2.13 Inventories

Inventories are valued in accordance with IAS 2: "Inventories" i.e. at cost or estimated net realizable value whichever is lower. The cost of inventories includes expenditure for acquiring the inventories and bringing them to their existing location and condition. Net realizable value is the estimated selling price in the ordinary course of the business less estimated cost of completion of selling. When the inventories are used, the carrying amount of those inventories is recognized in the year in which the related revenue is recognized.

2.14 Financial instrument

Financial instrument i.e. financial assets and financial liabilities are recognized initially on the date at which the Company becomes a party to the contractual provisions of the instrument. Financial assets carried in the statement of financial position include investment in bonds and shares, cash and cash equivalents, trade and other receivables, intercompany receivables and advances, deposits and prepayments. Financial liabilities include interest-bearing borrowing, trade payable, finance lease liabilities and other current liabilities.

i. Investment in bonds and shares

Investment in shares is recognized at fair value through profit or loss account as per para 4.1.5 of IFRS 9: "Financial Instruments" with fair value changes recognized immediately in the statement of profit or loss and other comprehensive income. Bond has been measured at an amortized cost since they are held to collect contractual cash flows and these are solely payments of principal and interest as per para 4.1.2 of IFRS 9.

ii. Cash and cash equivalents

Cash and cash equivalents include notes and coins in hand and at banks which are held and available for use by the Company without any restriction.

iii. Interest-bearing borrowings

Interest-bearing bank loans and overdrafts are recorded at the number of proceeds received, net of transaction costs. Borrowing costs are charged to the statement of profit or loss and other comprehensive income as an expense in the year in which they are incurred.

2.15 Revenue recognition

i. Sales revenue

In accordance with the provisions of the IFRS 15: "Revenue from Contracts with Customers", revenue from contracts with customers represents the amount that reflects the considerations to which the entity expects to be entitled in exchange for goods supplied and services provided to customers during the year. Revenue from contracts with customers is recognized in the statement of profit or loss and other comprehensive income when the performance obligation (supply of promised goods and services) is satisfied/fulfilled. The performance obligation is satisfied/fulfilled at a point in time when the customer obtains control of goods and services.

ii.Interest income

The interest income is recognized on an accrual basis on agreed terms and conditions.

iii. Dividend income on shares

Dividend income on shares is recognized when the shareholders' right to receive payment is established which is usually when the dividend is declared and ascertained.

iv. Other comprehensive income

Revenues, expenses, gains and losses appear in other comprehensive income when they have not yet been realized. It is particularly valuable for understanding ongoing changes in the fair value of a company's assets.

2.16 Allocation of common costs among trading, manufacturing and oil tanker units

Common costs from 01 July 2026 to 30 September 2026 have been allocated among trading, manufacturing and oil tanker units on the basis of proportionate sales revenue.

2.17 Benefits to the employees

The retirement benefits accrued for the employees of the Company as of the reporting date have been accounted for in accordance with the provisions of IAS 19: "Employee Benefits". Bases of enumerating the retirement benefits schemes operated by the Company are outlined below:

i. Provident fund

Provident fund benefits are given to the permanent employees of the Company in accordance with the Company's service rules. The provident fund has been approved as a recognized provident fund within the meaning of section 2(90), read with the provisions of part - B of the second Schedule of Income Tax Act 2023. Employees of the Company contribute 10% of their basic salary as a subscription to the Fund. The Company also contributes an equal amount of the employees' contribution. The Company introduced the contributory Provident Fund Scheme in 2009.

ii.Gratuity fund

The Company operates a funded gratuity scheme, in respect of which provision is made annually covering all its permanent eligible employees. Actuarial valuation of gratuity scheme was made to assess the adequacy of the liabilities provided for the scheme in 2020 as per IAS-19 "Employee Benefits". The Company introduced the gratuity scheme in December 2010.

2.18 Taxation

Income tax expenses comprise current and deferred taxes. Income taxes are recognized in the statement of profit or loss and other comprehensive income except to the extent that relates to items recognized directly in equity or in other comprehensive income.

Current tax

Provision for current income tax has been made as per the prescribed rate in the Income Tax Act, 2023 on the accounting profit made by the Company after considering some of the add backs to income and disallowances of expenditure as per income tax laws in compliance with IAS 12: "Income Taxes".

Deferred tax

Deferred tax liabilities are the amount of income taxes payable in 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 balance sheet date. The impact on the account of changes 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".

2.19 Provision for liabilities

A provision is recognized in these financial statements when the Company has a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefit will be required to settle the obligations, in accordance with IAS 37: "Provisions, Contingent Liabilities, and Contingent Assets".

2.20 Share premium

Share premium represents the excess of issue price over the nominal value of the shares. In the year 2011, the Company issued 40 million ordinary shares of BDT 10 each at a price of BDT 115 per share. The aggregate amount of BDT 4,200 million was received as share premium. However, the net amount of BDT 4,074 million was recognized as share premium after deducting of income tax @ 3% on share premium as per Finance Act 2011.

2.21 Basic earnings per share

Basic earnings per share have been calculated in accordance with IAS 33: "Earnings Per Share" which has been shown on the face of the statement of profit or loss and other comprehensive income. This has been calculated by dividing the net profit after tax by the weighted average number of ordinary shares outstanding during the year.

Diluted earnings per share

No diluted earnings per share is required to be calculated for the year as there was no scope for dilution during the year under review.

2.22 Foreign currency transaction

i. Foreign currency

Items included in the financial statements of each entity are measured using the currency of the primary economic environment in which the entity operates, i.e. the functional currency. The financial statements of the Company are presented in BDT which is the Company's functional and presentation currency.

ii. Foreign currencies translation gains and losses

Foreign currencies are translated into BDT at the rates ruling on the transaction dates. Monetary assets and liabilities are translated at the rates prevailing at the date of the statement of financial position. Differences arising on conversion are charged or credited to the statement of profit or loss and other comprehensive income.

2.23 Determination and presentation of operating segment

Details of product-wise segment reporting as required by IFRS 8: "Operating Segments" is followed.

2.24 Contingencies

Contingent liability

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

Contingent asset

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset must not be recognized. Only when the realization of the related economic benefits is virtually certain recognition should take place provided that it can be measured reliably because, at that point, the asset is no longer contingent.

2.25 Statement of cash flows

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 as per part III of Securities and Exchange Rules 2020.

2.26 Approval of financial statements

These financial statements were approved by the Board of Directors on 10 November 2026.

2.27 General

i. Figures appearing in these financial statements have been rounded off to the nearest BDT. As a result of these rounding off, in some instances the total may not match the sum of individual balances; and
ii. Previous year's figures have been rearranged wherever considered necessary to conform to the current year's presentation.

		30 September 2026 BDT	30 June 2026 BDT
3	**Consolidated Property, Plant and Equipment**		
A.	**Cost**		
	Opening Balance	56,785,429,535	38,486,547,369
	Add: Addition during the period	147,879,373	18,356,288,202
		56,933,308,908	56,842,835,571
	Less :Transfer to Investment Property	-	-
	Disposal/Reclassification during the period	2,478,180	57,406,036
		2,478,180	57,406,036
	Total (A)	**56,930,830,728**	**56,785,429,535**
B.	**Accumulated depreciation**		
	Opening Balance	15,380,284,410	10,345,888,889
	Add: Charge during the period	611,250,911	5,090,641,337
		15,991,535,321	15,436,530,225
	Less :Transfer to Investment Property	-	-
	Disposal/Reclassification during the period	2,478,177	56,245,815
		2,478,177	56,245,815
	Total (B)	**15,989,057,144**	**15,380,284,410**
C.	**Written Down Value (A-B)**	**40,941,773,584**	**41,405,145,125**

A schedule of consolidated property, plant & equipment is given in Annexure-A.

OPL acquired 99.494% of Premier LP Gas Limited share in January 2026. Hence, the addition to consolidated PPE and corresponding depreciation and accumulated depreciation include assets and depreciation accordingly.

3A	**Property, Plant & Equipment**		
A.	**Cost**		
	Opening balance	23,169,983,511	13,607,666,037
	Add: Addition during the period	34,148,961	9,614,162,281
		23,204,132,472	23,221,828,318
	Less :Transfer to Investment Property	-	-
	Disposal/Reclassification during the period	2,478,180	51,844,807
		2,478,180	51,844,807
	Total (A)	**23,201,654,292**	**23,169,983,511**
B.	**Accumulated depreciation**		
	Opening balance	2,558,603,158	1,845,226,690
	Add: Charged during the period	260,996,504	764,881,510
		2,819,599,662	2,610,108,200
	Less :Transfer to Investment Property	-	-
	Disposal/Reclassification during the period	2,478,177	51,505,042
		2,478,177	51,505,042
	Total (B)	**2,817,121,485**	**2,558,603,158**
C.	**Written down value (A-B)**	**20,384,532,806**	**20,611,380,353**

A schedule of property, plant & equipment is given in Annexure-A.

4	**Consolidated Intangible assets**		
A.	**Cost**		
	Opening balance	150,578,959	108,956,014
	Add: Addition during the period	-	46,820,161
		150,578,959	155,776,175
	Less: Adjustment/(Disposal) during the period	-	(5,197,216)
	Total (A)	**150,578,959**	**150,578,959**
B.	**Accumulated Amortization**		
	Opening balance	105,140,650	62,882,029
	Add: Charged during the period	3,108,990	47,455,832
		108,249,640	110,337,861
	Less: Adjustment/(Disposal) during the period	-	(5,197,211)
	Total (B)	**108,249,640**	**105,140,650**
C.	**Written down value (A-B)**	**42,329,319**	**45,438,309**

A schedule of consolidated intangible assets is given in Annexure-B.

OPL acquired 99.494% of Premier LP Gas Limited share in January 2026. Hence, the addition to consolidated PPE and corresponding depreciation and accumulated depreciation include assets and depreciation accordingly.

		30 September 2026 BDT	30 June 2026 BDT
4A	**Intangible assets**		
	A. Cost		
	Opening balance	75,845,816	81,043,032
	Add: Addition during the period	-	-
		75,845,816	81,043,032
	Less: Adjustment/ (Disposal) during the period	-	5,197,216
	Total (A)	**75,845,816**	**75,845,816**
	B. Accumulated Amortization		
	Opening balance	41,836,500	39,422,209
	Add: Charged during the period	1,643,486	7,611,502
		43,479,985	47,033,711
	Less: Adjustment/ (Disposal) during the period	-	(5,197,211)
	Total (B)	**43,479,985**	**41,836,500**
	C. Written down value (A-B)	**32,365,831**	**34,009,316**

A schedule of intangible assets is given in Annexure-B.

5	**Consolidated Right of Use Assets (RoUA)-Lease**		
	A. Cost		
	Opening balance	325,641,058	253,080,445
	Add: Addition during the period	-	291,337,860
		325,641,058	544,418,305
	Less: Adjustment/ (Disposal) during the period	-	218,777,248
	Total (A)	**325,641,058**	**325,641,057**
	B. Accumulated Amortization		
	Opening balance	180,983,417	111,588,931
	Add: Charged during the period	10,616,311	284,767,802
		191,599,728	396,356,733
	Less: Adjustment/ (Disposal) during the period	-	215,373,315
	Total (B)	**191,599,728**	**180,983,418**
	C. Written down value (A-B)	**134,041,329**	**144,657,639**

A schedule of consolidated Right of Use Assets (RoUA)-Lease is given in Annexure-C.

OPL acquired 99.494% of Premier LP Gas Limited share in January 2026. Hence, the addition to consolidated PPE and corresponding depreciation and accumulated depreciation include assets and depreciation accordingly.

5A	**Right of Use Assets (RoUA)-Lease**		
	A. Cost		
	Opening balance	2,200,200	2,024,882
	Add: Addition during the period	-	2,200,200
		2,200,201	4,225,082
	Less: Adjustment/ (Disposal) during the period	-	2,024,882
	Total (A)	**2,200,201**	**2,200,200**
	B. Accumulated Amortization		
	Opening balance	1,100,100	2,024,882
	Add: Charged during the period	275,025	1,100,100
		1,375,126	3,124,982
	Less: Adjustment/ (Disposal) during the period	-	2,024,882
	Total (B)	**1,375,126**	**1,100,100**
	C. Written down value (A-B)	**825,075**	**1,100,100**

A schedule of Right of Use Assets (RoUA)-Lease is given in Annexure-C.

			30 September 2026 BDT	30 June 2026 BDT
6	**Consolidated Investment property**			
	A. Cost			
	Opening balance		221,370,809	221,370,809
	Add: Transfer from PPE/addition during the period		-	-
	Total (A)		**221,370,809**	**221,370,809**
	B. Accumulated depreciation			
	Opening balance		28,320,519	23,946,518
	Add: Transfer from PPE/Charge during the period		1,093,500	4,374,001
	Transfer from Building		-	-
	Total (B)		29,414,019	28,320,519
	C. Written down value (A-B)		**191,956,790**	**193,050,290**

A schedule of consolidated investment property is given in Annexure-D.

6A	**Investment property**			
	A. Cost			
	Opening balance		221,370,809	221,370,809
	Add: Transfer from PPE/addition during the period		-	-
	Total (A)		**221,370,809**	**221,370,809**
	B. Accumulated depreciation			
	Opening balance		28,320,519	23,946,518
	Add: Transfer from PPE/Charge during the period		1,093,500	4,374,001
	Transfer from PPE		-	-
	Total (B)		**29,414,019**	**28,320,519**
	C. Written down value (A-B)		**191,956,789**	**193,050,290**

A schedule of investment property is given in Annexure-D.

7	**Consolidated capital work in progress**			
	Opening balance		2,564,929,022	3,376,017,230
	Add: Addition during the period		578,320,572	1,064,530,349
			3,143,249,594	4,440,547,579
	Less: Transferred during the period		15,255,865	1,875,618,557
			3,127,993,729	**2,564,929,022**

7A	**Capital work in Progress**			
	Opening balance		2,248,588,157	3,264,050,415
	Add: Addition during the period			
	Omera Pride		424,874,232	495,969,025
	Warehouse - Kathgar		11,965,983	263,827,232
	650T VRF and HVAC system works with accessor- Kathgar		-	1,560,000
	Firefighting system- Kathgor Warehouse project		25,814,330	7,254,773
	300KVA diesel generators installation work at Kathgar		-	132,973
	Network Security System_Jashore Mobil House		7,485,401	-
	Rooftop Work (LOBP)		-	7,754,331
			470,139,946	776,498,333
	Less: Transferred during the Period		11,987,531	1,803,948,123
		0.6	2,706,740,571	2,236,600,625
	Add: Goods in Transit- Fire Equipment		-	11,987,531
			2,706,740,571	**2,248,588,157**

7A.1 The Board of Directors approved the purchase of a new LPG tanker at an estimated cost of USD 34 million at the board meeting held on 04 December 2023.

		30 September 2026 BDT	30 June 2026 BDT
8	**Consolidated investment in subsidiaries & associates**		
Investment in Omera Petroleum Ltd		1,858,409,580	1,858,409,580
Investment in Omera Cylinders Ltd		1,118,176,840	1,118,176,840
Investment in Omera Gas One	(Note :8.1)	327,735,172	309,391,671
Investment in Premier LP Gas Ltd		11,396,875	11,396,875
Investment in MJL (S) Pte.Ltd.	(Note :8.2)	21,527,274	18,649,563
		3,337,245,741	3,316,024,529
Less: Inter-company transaction		2,976,586,420	2,976,586,420
		360,659,321	**339,438,109**

8.1 Omera Petroleum Limited (OPL) holds 50% share of Omera Gas One Limited (OGL), a joint venture of OPL and Saisan Co., Ltd. (A Japanese company founded in 1945). Omera Gas One Limited intends to fulfill the increasing demand for LPG in industrial, commercial, and residential sectors by providing cutting edge solutions. OGL is engaged in the business of installation of LPG auto gas stations, LPG solutions for industrial and residential purposes through supply, installation and/or commissioning, etc. at the site(s) of its client(s). Share of post-acquisition profit has been recognized by following the equity method.

8.2 MJL (S) PTE. LTD. a limited liability company incorporated and domiciled in the Republic of Singapore and an associate company of MJL Bangladesh PLC. is engaged in the business of wholesale and trading of petroleum and related products. MJL Bangladesh PLC. holds 25% of its share. Share of post-acquisition profit has been recognized by following the equity method.

8A	**Investment in subsidiaries & associates**		
Investment in Omera Petroleum Ltd.		1,858,409,580	1,858,409,580
Investment in Omera Cylinders Ltd.		1,118,176,830	1,118,176,830
Investment in MJL (S) Pte.Ltd.		21,527,274	18,649,563
		2,998,113,684	**2,995,235,973**

8A.1 OPL acquired 99.494% share of Premier LP Gas Limited in January 2026 and recognized goodwill at Taka 450,692,754.

9	**Consolidated investment in Bonds and Shares**		
Invested by MJL Bangladesh PLC.		1,630,706,055	1,619,744,741
Invested by Omera Cylinders Ltd		-	-
		1,630,706,055	**1,619,744,741**

9A	**Investment in Bonds and Shares**		
Investment in Portfolio	(Note :9A.1.1)	1,587,897,020	1,590,935,705
Investment in Prime Bank Securities Ltd		562	562
Investments in Mutual Funds		38,500,000	24,500,000
Investment in Omera Logistics Ltd.		4,308,473	4,308,473
		1,630,706,055	**1,619,744,741**

9A.1.1	**Investment in portfolio**		
British American Tobacco Bangladesh Company Limited		3,143,000	3,074,400
Grameenphone Ltd.		4,832,000	5,192,000
Prime Finance & Investment Ltd.		1,012,500	1,125,000
Singer Bangladesh Limited		2,800,000	2,856,000
Active Fine Chemicals Limited		1,375,000	1,750,000
Aman Feed Limited		4,898,000	5,270,000
IFIC Bank PLC		2,241,289	2,332,771
Khulna Power Company Limited		583,000	588,500
Mercantile Bank PLC.		1,326,969	1,558,662
Mutual Trust Bank PLC.		2,716,837	2,736,962
National Credit and Commerce Bank PLC.		1,948,827	2,180,506
One Bank PLC		2,688,401	2,829,896
Paramount Insurance Company Ltd.		12,952,300	12,892,150
Prime Bank PLC.		1,529,633,518	1,531,072,781
Southeast Bank PLC		6,174,481	5,687,022
Square Pharmaceuticals PLC.		4,360,000	4,480,000
Standard Bank PLC.		2,261,679	2,415,884
Summit Power Limited		1,309,000	1,317,500
Unique Hotel & Resorts PLC		1,640,218	1,575,672
		1,587,897,020	**1,590,935,706**

Investment in portfolio and mutual fund has been recognized at market price of BDT 1,587,897,020.00 The cost price of the investment is BDT 1,223,915,476.00. Unrealised gain/(loss) has been recorded accordingly. The major part of the portfolio includes an investment in Prime Bank PLC.

			30 September 2026 BDT	30 June 2026 BDT
10	**Consolidated inventories**			
	MJL Bangladesh PLC.		2,463,119,961	2,609,971,850
	Omera Petroleum Ltd.		1,170,300,684	2,994,120,000
	Omera Cylinders Ltd.		528,987,212	552,756,136
			4,162,407,857	**6,156,847,986**
10A	**Inventories**			
	Raw materials	(Note :10A.1)	556,634,170	676,446,111
	Bonded Stock	(Note :10A.2)	435,228,953	716,132,216
	Work-in-process	(Note :10A.3)	79,733,481	87,909,927
	Finished goods	(Note :10A.4)	1,250,865,237	863,574,097
	Vessel stocks	(Note :10A.5)	98,079,827	157,018,386
	Goods in Transit	(Note :10A.6)	11,015,706	87,567,367
	Other Inventory	(Note :10A.7)	31,562,587	21,323,746
			2,463,119,961	**2,609,971,850**
10A.1	**Raw materials**			
	Opening balance		676,446,111	595,958,825
	Add: Purchase during the period		425,929,733	2,423,862,811
			1,102,375,844	3,019,821,636
	Less: Consumption during the period		545,741,674	2,343,375,525
			556,634,170	**676,446,111**
10A.2	**Bonded Stock**		**435,228,953**	**716,132,216**
10A.3	**Work-in-process**			
	Opening balance		87,909,927	90,151,155
	Add: Addition during the period		536,270,511	2,365,420,175
			624,180,438	2,455,571,330
	Less: Transferred during the period		544,446,957	2,367,661,403
			79,733,481	**87,909,927**
10A.4	**Finished goods**			
	Opening balance		863,574,097	894,775,195
	Add: Addition during the period		1,790,086,530	5,329,799,408
			2,653,660,627	6,224,574,603
	Less: Cost of revenue during the period		1,402,795,390	5,361,000,506
			1,250,865,237	**863,574,097**
10A.5	**Vessel stocks**			
	Opening balance		157,018,386	72,665,644
	Add: Addition during the period		13,941,791	449,543,468
			170,960,177	522,209,112
	Less: Consumption during the period		72,880,350	365,190,726
			98,079,827	**157,018,386**
10A.6	**Goods in Transit**			
	Raw Materials		3,549,514	16,201,241
	Finished Goods		7,466,193	71,366,126
			11,015,706	**87,567,367**
10A.7	**Other Inventories**			
	Spare Parts		22,388,286	13,437,019
	Promo Materials		7,803,331	6,350,993
	Consumable Materials		1,370,970	1,535,734
			31,562,587	**21,323,746**

			30 September 2026 BDT	30 June 2026 BDT
11	**Consolidated trade and other receivables**			
	Receivable from contract customers		1,564,901,760	1,569,386,043
	Receivable from Vessel		-	1,104,735,488
	Other receivables		538,763,237	555,124,620
	Bank guarantee margin		5,216,480	5,216,480
			2,108,881,477	**3,234,462,631**
	Less: Net-off of subsidiaries' balance		(9,318,596)	(19,205,747)
			2,099,562,881	**3,215,256,884**
11A	**Trade and other receivables**			
	Receivable from contract customers		610,262,000	594,690,938
	Receivable from vessel freight		-	1,104,735,488
	Other receivables		413,043,965	410,330,597
			1,023,305,965	**2,109,757,023**
12	**Consolidated inter company receivable**			
	Omera Fuels Limited	Group Company	909,019,296	933,019,296
	MJL (S) PTE. LTD.	Group Company	8,317,108	232,923,825
	Omera Logistics Ltd.	Group Company	280,373,333	-
			1,197,709,737	**1,165,943,122**
12A	**Inter company receivable**			
	Omera Fuels Limited	Group Company	909,019,296	933,019,296
	MJL (S) PTE. LTD.	Group Company	8,317,108	232,923,825
	EC Distribution Limited	Group Company	280,373,333	-
			1,197,709,737	**1,165,943,122**
13	**Consolidated advances, deposits and prepayments**			
	Advance to employees		79,945,911	6,919,249
	Advance to suppliers		6,085,116,780	5,681,126,737
	Advance for Land		13,551,292	11,974,231
	Prepaid expenses		11,070,615	15,949,100
	Security deposits		58,649,166	28,403,361
	VAT receivables		26,153,144	29,734,476
	Advance income tax		3,439,392,545	3,320,833,841
	Prepayment		4,793,358	126,018,579
	Bank guarantee margin		10,589,944	10,453,058
			9,729,262,755	**9,231,412,632**
13A	**Advances, deposits and prepayments**			
	Advance to employees		3,302,031	6,050,403
	Advance to suppliers		449,687,969	339,905,771
	Advance for Land		13,551,292	11,974,231
	Prepaid expenses		11,070,615	15,949,100
	Advance income tax		2,790,530,584	2,689,396,842
	Security deposits		4,059,146	4,059,146
	VAT receivables		26,153,144	29,734,476
	LC & Bank guarantee margin		7,336,189	7,449,302
			3,305,690,970	**3,104,519,270**
14	**Consolidated cash and cash equivalents**			
	Cash in hand		3,904,624	1,613,943
	Cash at bank		1,115,697,869	389,695,254
			1,119,602,493	**391,309,197**
14A	**Cash and cash equivalents**			
	Cash in hand		46,340	46,730
	Cash at bank	(Note :14A.1)	584,605,406	309,343,970
			584,651,746	**309,390,700**
14A.1	**Cash at bank**			
	Bank name and type of account			
	The Hongkong & Shanghai Banking Corporation Ltd.		17,954,203	5,682,391
	Standard Chartered Bank		22,739,476	20,974,520
	Prime Bank PLC.		29,555,436	21,334,482
	BRAC Bank PLC.		28,831,853	32,072,591

		30 September 2026 BDT	30 June 2026 BDT
Citibank, N. A.		11,083,317	16,452,949
City Bank PLC.		241,771	240,920
Commercial Bank of Ceylon PLC.		2,804,110	1,329,832
Dhaka Bank PLC.		5,983,931	2,926,919
Dutch-Bangla Bank PLC.		2,449,522	855,547
Eastern Bank PLC.		6,235,050	7,428,628
Habib Bank Limited		4,027,402	289,409
Jamuna Bank PLC.		2,232,501	1,244,638
Mutual Trust Bank PLC.		55,733	55,733
NCC Bank PLC.		2,334,198	991,073
One Bank PLC.		902,116	850,419
Shahjalal Islami Bank PLC.		8,943,586	1,939,563
United Commercial Bank PLC.		569,277	574,180
Woori Bank		40,179	40,179
Midland Bank PLC.		273,591	273,443
Portfolio		-	-
bKash		1,820	1,820
FDR at BRAC Bank		20,657,333	173,040,000
Dividend Bank Accounts	(Note :14A.1.1)	416,689,000	20,744,736
		584,605,406	**309,343,970**

14A.1.1 Dividend account is used only to pay dividends to the shareholders. The balance of this account moves with dividend transactions only.

	30 September 2026 BDT	30 June 2026 BDT

15 Share Capital

Authorised Share Capital

1,000,000,000 ordinary shares of Tk.10 each	10,000,000,000	10,000,000,000

Issued, called and paid-up:

26,330,000 ordinary shares of Tk.10 each fully paid-up in cash	263,300,000	263,300,000
105,240,000 ordinary shares of Tk.10 each fully paid-up for Stock Dividend	1,052,400,000	1,052,400,000
8,750,000 ordinary shares of Tk.10 each fully paid-up for consideration other than cash	87,500,000	87,500,000
40,000,000 shares of Tk.10 each fully paid-up in cash	400,000,000	400,000,000
27,048,000 shares of Tk.10 each fully paid-up -Stock Dividend for 2010	270,480,000	270,480,000
31,105,200 shares of Tk.10 each fully paid-up -Stock Dividend for 2011	311,052,000	311,052,000
35,770,980 shares of Tk.10 each fully paid-up -Stock Dividend for 2014	357,709,800	357,709,800
27,424,418 shares of Tk.10 each fully paid-up -Stock Dividend for 2015-2016	274,244,180	274,244,180
15,083,429 shares of Tk.10 each fully paid-up -Stock Dividend for 2017-2018	150,834,290	150,834,290
	3,167,520,270	**3,167,520,270**

Details of shareholdings are as under:

Name of the shareholder	No. of share	% of holding		
EC Securities Limited	164,906,818	52.062	1,649,068,180	1,649,068,180
Jamuna Oil Company Limited	61,621,900	19.454	616,219,000	616,219,000
Azam J. Chowdhury	7,025	0.002	70,250	70,250
Tanjil Chowdhury	7,025	0.002	70,250	70,250
Others	90,209,259	28.479	902,092,590	902,092,590
	316,752,027	**100**	**3,167,520,270**	**3,167,520,270**

Slab wise number of shares	No. of shareholders	No. of shares	% of holding	% of holding
Less than 500	29,455	3,241,865	1.02	1.03
From 500 to 5,000	2,782	4,409,608	1.39	1.41
From 5,001 to 10,000	329	2,408,286	0.76	0.73
From 10,001 to 50,000	243	5,482,017	1.73	1.81
From 50,001 to 1,000,000	144	26,815,338	8.47	8.71
Above 1,000,000	15	274,394,913	86.63	86.31
	32,968	**316,752,027**	**100**	**100**

	30 September 2026 BDT	30 June 2026 BDT

16 Share premium

MJL Bangladesh PLC.	4,074,000,000	4,074,000,000

17 Consolidated retained earnings

Opening Balance as reported as per last period's accounts	11,730,389,751	9,883,644,323
Add: Consolidated total comprehensive income during the period	657,638,624	3,493,856,421
Adjustment	-	(454)
	12,388,028,375	**13,377,500,290**
Less: Dividend for the year 2024-25	-	1,647,110,540
	12,388,028,376	**11,730,389,751**

17A Retained earnings

Opening retained earnings	10,472,196,550	8,831,324,765
Add: Total comprehensive income during the period	541,668,957	3,287,982,326
	11,013,865,507	12,119,307,091
Less: Dividend for the year 2024-25	-	1,647,110,540
	11,013,865,507	**10,472,196,550**

18 Non-Controlling Interest

Opening balance of NCI	2,185,195,953	2,065,054,207
Add: Consolidated total comprehensive income during the period	56,679,558	106,794,801
Non-Controlling Interest from PLPG	348,837	13,346,945
Less: Dividend paid by PLPG	(794,628)	
	2,241,429,720	**2,185,195,953**

19 Consolidated deferred tax liabilities

MJL Bangladesh PLC.	429,427,896	409,022,143
Omera Petroleum Ltd	412,458,273	439,578,850
Omera Cylinders Ltd.	41,881,005	46,273,033
	883,767,174	**894,874,027**

	30 September 2026 BDT

19A Deferred tax liabilities

	Carrying Amount	Tax Base	Taxable/ (Deductable) Temporary Difference
Manufacturing and trading unit			
Property Plant and Equipment	1,400,220,259	1,299,406,411	100,813,848
Intangible Assetss	32,365,829	14,684,133	17,681,696
Right of Use Assetss (RoUA)-Lease	825,075	-	825,075
Lease Obligation-(RoUA)	(884,037)	-	(884,037)
Investment in Share	1,626,397,020	1,273,915,476	352,481,545
Gratuity	(2,157,192)	-	(2,157,192)
	3,056,766,954	**2,588,006,019**	**468,760,935**
Shipping unit			
Oil Tanker	**13,846,562,362**	**12,080,063,433**	**1,766,498,930**
			2,235,259,865
Applicable Rate corporate		**20%**	23,255,878
Applicable Rate portfolio investment		**15%**	52,872,232
Deferred Tax Liability/(Assets) as on 30 September 2026 - Manufacturing and Tranding Unit			76,128,110
Deferred Tax Liability/(Assets) as on 30 September 2026 - Shipping Unit			353,299,786
Deferred Tax Liability/(Assets) as on 30 September 2026			**429,427,896**
Deferred Tax Liability/(Assets) as on 30 September 2026			429,427,896
Deferred Tax Liability/(Assets) as on 30 June 2026			409,022,143
Deferred Tax Expenses/(Income) for the period ended 30 September 2026			**20,405,753.03**
Total deferred tax expenses/(income) during the period			**20,405,753**

	30 June 2026 BDT

	Carrying Amount	Tax Base	Taxable/ (Deductable) Temporary Difference
Manufacturing and Trading Unit:			
Property, plant and equipment	1,430,369,892	1,324,954,882	105,415,010
Intangible assets	34,009,316	15,061,736	18,947,580
Right of Use Assets (RoUA)-Lease	1,100,100	-	1,100,100
Obligation-(RoUA) - Lease	(1,162,398)	-	(1,162,398)
Investment in share & Mutual fund	1,615,435,705	1,188,555,357	426,880,349
Gratuity	(1,664,188)	-	(1,664,188)
	3,078,088,426	2,528,571,975	549,516,453
Shipping unit			
Oil Tanker	14,044,353,776	12,335,319,342	1,709,034,434
			2,258,550,887
Applicable Rate_corporate		**20%**	**24,527,221**
Applicable Rate_portfolio investment		**10%**	**42,688,035**
Deferred Tax Liability/(Assets) as on 30 June 2026 - Manufacturing and Tranding Unit			67,215,256
Deferred Tax Liability/(Assets) as on 30 June 2026 - Shipping Unit			341,806,887
Deferred Tax Liability/(Assets) as on 30 June 2026			**409,022,143**
Total deferred tax expenses/(income) during the period			
Deferred Tax Liability/(Assets) as on 30 June 2026			409,022,143
Deferred Tax Liability/(Assets) as on 30 June 2025			8,584,356
Deferred Tax Expense/(Income) for the period ended 30 June 2026			**400,437,787**

	30 September 2026 BDT	30 June 2026 BDT
20 Long term loan- net of current maturity		
MJL Bangladesh PLC.	6,447,632,405	7,161,143,353
Omera Petroleum Ltd.	-	1,187,171,520
	6,447,632,405	**8,348,314,873**
20A Long term loan- net of current maturity		
BRAC Bank PLC.	**6,447,632,405**	**7,161,143,353**
21 Lease Obligation-(RoUA) - Long term loan net off current maturity		
Omera Petroleum Ltd.	96,197,830	111,635,944
Omera Cylinders Ltd.	26,075,758	27,778,935
	122,273,588	**139,414,879**
22 Current portion of long term loan		
MJL Bangladesh PLC.	625,511,497	648,089,431
Omera Petroleum Ltd.	366,500,000	486,805,166
	992,011,497	**1,134,894,597**

22A Current portion of long term loan

BRAC Bank PLC.	625,511,497	648,089,431
	625,511,497	**648,089,431**

23 Current Portion of Lease Obligation (RoUA)

MJL Bangladesh PLC.	884,033	1,162,396
Omera Petroleum Ltd.	27,191,219	23,094,271
Omera Cylinders Ltd.	6,264,273	5,877,391
	34,339,524	**30,134,057**

23A Current Portion of Lease Obligation (RoUA)

Sylhet Office	462,108	607,616
Bogura Office	421,925	554,780
	884,033	**1,162,396**

24 Consolidated short term loan

MJL Bangladesh PLC.	4,896,699,799	4,911,541,475
Omera Petroleum Ltd.	17,810,895,187	18,828,260,732
Omera Cylinders Ltd.	473,382,189	211,861,521
	23,180,977,175	**23,951,663,729**

24A Short term loan

Loan against trust receipt (LATR):	-	-
Usanse payment at sight loan (UPAS) :	336,699,799	261,541,475
Short Term Loan (STL) :	4,560,000,000	4,650,000,000
	4,896,699,799	**4,911,541,475**
	-	-

The interest and security details of these facilities are as follows:

Sl.	Type of facility	Interest rate (%)	Nature of security
a.	Short Term Loan	9.20% - 10.50%	* Promissory note and letter of continuation. * Registered first charge over stocks and book debts on pari-passu basis. * Corporate guarantee
b.	Other facilities (revolving loan and post import financing)		
c.	FC loan	2.50% to 3.75% + SOFR	*Promissory note and letter of continuation.

	30 September 2026 BDT	30 June 2026 BDT

25 Consolidated bank overdraft

MJL Bangladesh PLC.	606,685,970	576,100,341
Omera Petroleum Limited	1,451,113	74,414,437
Omera Cylinders Limited	90,719,970	103,085,382
	698,857,053	**753,600,161**

25A Bank overdraft

Dutch-Bangla Bank PLC.	606,685,970	576,100,341
	606,685,970	**576,100,342**

26 Consolidated trade creditors

Accounts payable	1,248,913,234	1,329,002,263
Tax deducted at source from suppliers & Employees	72,982,186	27,647,015
VAT payable-deduction from suppliers	56,108,412	35,222,643
VAT Payable	-	-
Other Payables	422,570,525	664,106,741
	1,800,574,356	**2,055,978,663**
Less: Set-off with subsidiaries' balance	9,318,596	19,205,747
	1,791,255,760	**2,036,772,916**

26A Trade creditors

Accounts payable	514,587,654	970,019,742
Tax payable-deduction from suppliers	4,191,868	-
VAT payable-deduction from suppliers	-	-
	518,779,522	**970,019,742**

27 Consolidated provision for income tax

Opening Balance	6,170,499,572	3,881,278,787
Add: Provision during the period	278,946,885	2,289,220,785
	6,449,446,457	6,170,499,572
Less: Adjustment during the period	770,895	-
	6,448,675,562	**6,170,499,572**

27A Provision for income tax

Opening Balance	3,530,335,421	2,932,295,596
Add: Provision for the period	147,331,704	598,039,825
	3,677,667,125	3,530,335,421
Less: Adjustment during the period	-	-
	3,677,667,125	**3,530,335,421**

28 Consolidated other liabilities

Provision for EM Blending Fee	303,621,692	264,299,890
VAT payable on sales	4,558,721	-
Advance from customers	177,752,540	70,462,555
Gratuity payable	2,157,191	1,664,187
Others Payable	496,462,178	237,368,599
Accrued Interest on STL & UPAS	63,839,479	303,833,956
Salary Payable	580,937	553,220
Provision for expenses	552,230,606	450,654,063
Impairment Loss on Investment	1,543,296	1,543,296
Unclaimed Subscription Money	7,312,337	7,323,173
	1,610,058,977	**1,337,702,941**

28A Other liabilities

Provision for EM Blending Fee	303,621,692	264,299,890
VAT payable on sales	503,913	17,922
Advance from customers	177,752,540	70,462,555
Gratuity payable	2,157,191	1,664,187
Accrued interest on UPAS, STL & OD	58,908,038	50,889,230
Salary Payable	580,937	553,220
Unclaimed Subscription Money *	7,312,337	7,323,173
Other Payable	98,115,025	113,852,601
Provision for Goods in Transit	11,015,706	99,554,898
Impairment Loss on Investment	1,543,296	1,543,296
Provision for expenses	378,877,158	450,654,064
	1,040,387,832	**1,060,815,037**

*As no foreign currency bank account has yet been opened by the Capital Market Stabilization Fund (CMSF), we could not transfer the subscription money of Non-Resident of Bangladesh (NRB) to the CMSF which is shown as "Unclaimed Subscription Money " in the financial Position and shown in other liabilities.

29 Segment Reporting

Segment reporting is presented in accordance with IFRS 8, Operating Segments.Revenue attributable to MJL Bangladesh PLC. operation includes running an Oil tanker and distribution of lubricants through blending and importing. In order to understand the entity's performance, assess the risks, and make more informed judgments about the entity in decision-making, Management has decided to present the financial information in such structured as oil tanker, manufacturing unit, and trading unit. Revenue from Oil tanker is BDT 735M which accounted for 24% of total revenue. Revenue from locally blending lubricant is BDT1,263M and imported lubricant is BDT1,029M which accounted for 42% and 34% of total revenue respectively.

(Amount in BDT)

30 Consolidated Net revenue

	Jul '26-Sep '26				Jul '25-Sep '25
	MJLBPLC.	OPL	OCL	Total	Total
Revenue	3,368,517,451	11,308,980,059	646,607,772	15,324,105,282	10,125,651,292
Less: VAT	341,084,783	64,761,198	60,745,755	466,591,736	728,860,047
	3,027,432,667	11,244,218,861	585,862,017	14,857,513,546	9,396,791,245
Adjustment of inter-company sales	(2,265,656)	(193,804)	(109,957,929)	(112,417,389)	(229,151,268)
	3,025,167,011	**11,244,025,057**	**475,904,088**	**14,745,096,156**	**9,167,639,977**
Locally blended lubricants	1,251,164,560	-	-	1,251,164,560	1,158,599,910
Imported Lubricants local Sales	1,022,825,534	-	-	1,022,825,534	886,296,736
Export Sales of Lubricants	17,954,943	-	-	17,954,943	5,805,296
Voyage Freight Earning	723,360,093	-	-	723,360,093	990,369,088
Demurrage Earning	12,127,538	-	-	12,127,538	23,712,385
Sales Revenue - Cylinder	-	-	585,862,017	585,862,017	245,292,927
Sales Revenue - LPG	-	11,244,218,861	-	11,244,218,861	6,086,714,903
Adjustment of inter-company sales	(2,265,656)	(193,804)	(109,957,929)	(112,417,389)	(229,151,267)
	3,025,167,011	**11,244,025,057**	**475,904,088**	**14,745,096,156**	**9,167,639,977**

30A Net Revenue

	Jul '26-Sep '26				Jul '25-Sep '25
	Oil Tanker	Manufacturing Unit	Trading Unit	Total	Total
Revenue	735,487,630	1,450,620,616	1,182,409,204	3,368,517,451	3,371,497,960
Less: VAT	-	187,660,955	153,423,828	341,084,783	306,714,545
Net revenue	**735,487,630**	**1,262,959,661**	**1,028,985,376**	**3,027,432,667**	**3,064,783,415**
Locally blended lubricants local sales	-	1,251,164,560	-	1,251,164,560	1,158,599,910
Imported lubricants local sales	-	-	1,022,825,534	1,022,825,534	886,296,736
Export sales of lubricants	-	11,795,101	6,159,843	17,954,943	5,805,296
Voyage freight earning	723,360,093	-	-	723,360,093	990,369,088
Demurrage earning	12,127,538	-	-	12,127,538	23,712,385
	735,487,630	**1,262,959,661**	**1,028,985,376**	**3,027,432,667**	**3,064,783,415**

31 Consolidated Cost of revenue

	MJLBPLC.	OPL	OCL	Total	Total
Cost of revenue	1,866,739,610	10,354,241,157	534,782,300	12,755,763,066	7,943,653,922
Adjustment of inter-company sales	(89,770)	(112,132,505)	(91,080)	(112,313,355)	(229,151,268)
	1,866,649,840	**10,242,108,651**	**534,691,220**	**12,643,449,711**	**7,714,502,655**

		Jul '26-Sep '26 BDT	Jul '25-Sep '25 BDT
31A	**Cost of revenue**		
	Oil Tanker unit:		
	Opening stock of bunker & other oil	157,018,386	72,665,643
	Add: Purchase	13,941,791	112,749,791
		170,960,177	185,415,434
	Less: Closing stock	98,079,828	59,358,462
		72,880,350	126,056,973
	Add: Other direct expenditure-		
	Port expenditure	-	17,776,713
	Ship running expenditure	29,700,737	46,379,923
	Technical operational expenditure	38,943,775	19,575,500
	Salary of crew	65,186,769	30,245,482
	Insurance Expenditure	13,065,710	19,158,053
	Depreciation	230,256,552	129,547,294
		377,153,544	262,682,964
		450,033,893	**388,739,937**
	Manufacturing unit:		
	Opening stock of raw material	676,446,111	595,958,825
	Add: Purchase	425,929,733	626,331,846
		1,102,375,844	1,222,290,671
	Less: Closing stock	556,634,170	597,165,140
	Raw material used in production	545,741,674	625,125,530
	Overhead and operating expenses (Note: 31A.1)	75,780,099	85,753,482
		621,521,773	710,879,012
	Add: Opening stock of work-in-progress	87,909,927	90,151,155
		709,431,700	801,030,167
	Less: Closing stock of work-in-progress	79,733,481	89,688,716
	Cost of goods manufactured	629,698,219	711,341,451
	Add: Opening stock of finished goods	234,935,197	330,271,064
	Locally blended lubes available for sale	864,633,416	1,041,612,515
	Less: Closing stock of finished goods	219,610,268	311,580,951
		645,023,149	730,031,564
	Add : Other OH & expenses	2,813,077	2,930,465
		647,836,226	**732,962,029**
	Trading unit:		
	Opening stock	628,638,899	564,504,131
	Add: purchase	1,171,196,830	826,656,156
		1,799,835,729	1,391,160,287
	Less: Consumption	768,580,760	676,763,186
	Closing stock	1,031,254,969	714,397,101
	Add : Other OH & expenses	288,732	2,822,313
		768,869,491	**679,585,499**
		1,866,739,610	**1,801,287,465**

31A.1 Overhead and operating expenses

The following figures are directly connected to production.

Blending fees	39,602,602	44,689,859
Depreciation	8,700,839	9,606,558
Factory expenses	3,394,055	4,357,955
Employee compensation	10,568,771	12,371,273
Gratuity Expenses	499,503	832,577
PF Employer's Contribution	220,849	461,292
Travelling expenses	7,641	48,074
Employee Welfare	333,498	570,281
Daily refreshments	227,968	5,722
Internet and postage expenses	237,388	200,255

		Jul '26-Sep '26 BDT	Jul '25-Sep '25 BDT
Training expenses		21,320	12,432
Utilities & Telephone expenses		2,495,603	1,817,087
Printing & stationery		1,450	2,732
Maintenance and repairing expenses		473,055	768,760
Govt Fees & Charges		2,175,769	1,780,026
Jetty usage charges		11,527	
Contract labour		4,141,516	4,902,484
Insurance expenses		297,963	81,667
Spares Consumable		1,291,555	1,388,222
Lab Consumable		1,581	741,673
Security Service Expenses		1,075,647	1,114,553
		75,780,099	**85,753,482**

32 Consolidated other income

Financial income	(Note 32.1)	16,457,961	36,978,795
Other business income	(Note 32.2)	4,430,313	40,921,585
Rent Income	(Note 32.3)	15,079,443	16,356,237
Share of profit/(loss) from JV and associates	(Note 32.4)	21,236,300	(34,921,038)
Income from investments	(Note 32.5)	(74,588,790)	258,178,672
		(17,384,773)	**317,514,251**
Less: Adjustment of inter-company transactions		(7,080,861)	-
		(24,465,634)	**317,514,251**

32.1 Consolidated financial income

Interest on deposit	3,699,710	115,297
Interest on inter-company receivable	2,907,245	26,562,983
Foreign exchange (loss)/gain	8,853,506	10,080,515
Dividend income	997,500	220,000
	16,457,961	**36,978,795**

32.2 Consolidated other business income

Gain/ (Loss) on sale of non-current assets	727,270	(32,556)
Sale of drums	1,285,522	1,571,303
Other income	2,417,522	39,382,838
	4,430,313	**40,921,585**

32.3 Non Operatioal Income:

Rent Income	15,079,443	16,356,237
	15,079,443	**16,356,237**

32.4 Share of profit/(loss) from JV and associates

MJL (S) Pte.Ltd.	2,892,799	(33,319,482)
Omera Gas One	18,343,501	(1,601,556)
	21,236,300	**(34,921,038)**

32.5 Income from investments

Gain/(Loss) on Investment - Omera Logistics Ltd.	-	-
Gain/(Loss) on Investment - portfolio	(74,588,790)	258,178,672
	(74,588,790)	**258,178,672**

(Amount in BDT)

		Jul '26-Sep '26				Jul '25-Sep '25
		Oil Tanker Unit	Manufacturing Unit	Trading unit	Total	Total
32A Other income						
Financial income	(Note :32A.1)	6,259,361	5,774,251	3,242,987	15,276,599	36,978,794
Other business income	(Note :32A.2)	-	3,711,021	719,292	4,430,314	5,587,146
Non-Operatioal Income	(Note :32A.3)	-	8,309,418	6,770,025	15,079,443	16,356,237
Income from investments	(Note :32A.4)	-	(39,507,556)	(32,188,437)	(71,695,991)	224,859,190
		6,259,361	**(21,712,865)**	**(21,456,131)**	**(36,909,635)**	**283,781,366**
32A.1 Financial income						
Interest on deposits		3,304,632	670	546	3,305,848	115,297
Interest on inter-company receivable		-	1,602,016	1,305,229	2,907,245	26,562,983
Foreign exchange (loss)/gain		2,954,729	4,055,846	1,842,932	8,853,506	10,080,515
Dividend income		-	115,719	94,281	210,000	220,000
		6,259,361	**5,774,251**	**3,242,987**	**15,276,599**	**36,978,794**
32A.2 Other business income						
Gain/(Loss) on sale of assets		-	400,757	326,513	727,270	(32,556)
Sale of drums		-	1,285,522	-	1,285,522	1,571,303
Testing fee		-	1,542,652	-	1,542,652	1,398,913
Sale of slop oil		-	482,091	392,779	874,870	2,649,486
		-	**3,711,021**	**719,292**	**4,430,314**	**5,587,146**
32A.3 Non Operatioal Income:						
Rent Income			**8,309,418**	**6,770,025**	**15,079,443**	**16,356,237**
32A.4 Income from investments						
Gain/(Loss) on Investment - MJL (S) PTE.			1,594,056	1,298,743	2,892,799	(33,319,482)
Gain/(Loss) on Investment - Omera Logistics Ltd.			-	-	-	-
Gain/(Loss) on Investment - portfolio			(41,101,611)	(33,487,180)	(74,588,790)	258,178,672
			(39,507,556)	**(32,188,437)**	**(71,695,991)**	**224,859,190**

This includes unrealised gain/(loss) and reversal of provision for unrealised loss accounted for in past periods.

	Jul '26-Sep '26				Jul '25-Sep '25
	MJLBPLC.	OPL	OCL	Total	Total
33 Consolidated administrative and selling expenses					
Employee compensation	52,486,135	97,402,748	4,771,229	154,660,112	126,961,970
Gratuity expenses	2,589,568	-	-	2,589,568	1,787,598
Provident fund - employer's contribution	2,135,661	-	-	2,135,661	2,550,760
Directors' fees	-	517,500	172,500	690,000	990,274
AGM related expenses	-	-	-	-	-
Travelling expenses	1,822,884	7,163,738	107,625	9,094,247	7,071,975
Entertainment	173,865	2,331,269	15,023	2,520,156	1,276,286
Employee training and welfare	(22,164)	1,833,882	232,021	2,043,739	2,118,441
Transportation, storage and handling	8,533,104	43,278,990	-	51,812,095	54,220,419
Utilities	1,809,331	974,535	173,719	2,957,585	3,126,874
Telephone, cable and postage expenses	535,696	1,731,263	1,106	2,268,065	3,155,764
Membership/Subscription fees	382,886	-	-	382,886	454,308
Govt Fees & Charges	480,322	3,463,625	-	3,943,947	7,794,082
Office repairs and renovation	5,615,733	8,990,153	1,325,078	15,930,964	9,334,893
Office Rent	414,018	6,616,847	416,037	7,446,902	7,173,139
Legal and professional fees	1,413,750	1,659,499	892,412	3,965,661	5,668,567
Audit fees and charges	-	-	64,688	64,688	71,875
Other contract services	6,168,471	-	195,990	6,364,461	6,556,861
Indirect Ship running expenses	1,177,729	-	-	1,177,729	426,073
Insurance expenses	2,411,527	6,145,094	-	8,556,621	5,224,421
Advertisement and publications	(309,038)	-	-	(309,038)	5,144,144
Marketing expenses	2,476,682	-	-	2,476,682	3,902,682
Sales promotion	361,750	26,824,579	-	27,186,329	34,176,188
Land and city corporation tax	10,076,353	-	-	10,076,353	7,854,679
Depreciation & Amortization	24,776,099	15,956,665	2,741,034	43,473,798	47,262,372
Amortization- Software		278,114	158,293	436,407	505,923
Sales incentive expenses	9,047,384	-	-	9,047,384	2,645,335
RDC operational expenses	-	-	-	-	
Gift & Donation Expenses	-	12,490	-	12,490	6,880
Office supplies	1,933,807	908,138	43,578	2,885,523	2,423,253
CSR Expenses	-	-	20,760	20,760	
Security Service Expenses	1,481,370	764,227	-	2,245,597	4,520,818
Labor & Wages Expenses	468,353	-	-	468,353	521,840
Depreciation-leased assets	275,025	-	-	275,025	275,025
	138,716,300	**226,853,355**	**11,331,093**	**376,900,748**	**355,203,718**
Less : Intercompany Rent	(104,034.00)	(4,973,514)	(2,107,347)	(7,184,895)	
	138,612,266	**221,879,841**	**9,223,746**	**369,715,853**	**355,203,718**

33A Administrative and selling expenses

	Jul '26-Sep '26				Jul '25-Sep '25
	Oil Tanker	Manufacturing Unit	Trading unit	Total	Total
Employee compensation	-	30,466,125	22,020,011	52,486,135	64,072,171
Gratuity expenses	-	1,281,790	1,307,778	2,589,568	1,787,598
Provident fund - employer's contribution	-	1,244,416	891,245	2,135,661	2,550,760
Directors' fees	-	-	-	-	223,608
AGM related expenses	-	-	-	-	-
Travelling expenses	-	1,158,940	663,944	1,822,884	1,608,588
Entertainment	-	95,807	78,058	173,865	154,177
Employee training and welfare	-	21,632	(43,797)	(22,164)	2,013,394
Office Rent	-	228,142	185,876	414,018	290,942
Transportation, storage and handling	-	4,702,105	3,830,999	8,533,104	6,747,969
Utilities & Telephone expenses	-	997,019	812,312	1,809,331	2,573,671
Internet and postage expenses	-	297,472	238,224	535,696	1,238,232
Membership/subscription fees	-	210,987	171,900	382,886	454,308
Govt fees & charges	-	264,678	215,644	480,322	1,312,538
Office supplies	-	1,085,657	848,150	1,933,807	1,871,487
Office Repairs and Maintenance	-	3,114,331	2,501,402	5,615,733	3,010,428
CSR Expenses	-	-	-	-	-
Security Service Expenses	-	816,298	665,072	1,481,370	3,807,080
Labor & Wages Expenses	-	258,083	210,271	468,353	521,840
Sales Commission & Incentive expense	-	6,095,690	2,951,695	9,047,384	2,645,335
Legal and professional fees	-	779,037	634,713	1,413,750	1,004,999
Audit fees and charges				-	-
Other contract services	-	3,399,091	2,769,380	6,168,471	6,407,681
Indirect ship running expenses	1,177,729	-	-	1,177,729	426,073
Insurance expenses	-	1,328,962	1,082,565	2,411,527	1,691,103
Advertisement and publications	-	(170,293)	(138,745)	(309,038)	5,144,144
Marketing expenses	-	1,286,126	1,190,556	2,476,682	3,902,682
Sales Promotion Expenses	-	199,340	162,410	361,750	18,358,785
Land and city corporation tax	-	5,552,501	4,523,852	10,076,353	7,854,679
Depreciation and Amortization	-	13,721,829	11,054,270	24,776,099	35,854,827
Depreciation-leased assets	-	151,550	123,474	275,025	275,025
	1,177,729	**78,587,314**	**58,951,257**	**138,716,298**	**177,804,123**

34 Consolidated financial charges

	Jul '26-Sep '26 BDT	Jul '25-Sep '25 BDT
Interest on short term Loan	585,842,214	565,004,043
Interest on long term loan	129,680,595	44,588,174
Bank charges	5,107,834	2,960,026
Finance Expenses-Lease Obligation	3,231,373	2,650,528
Foreign Exchange Loss/(gain)	1,095,890	(37,502,524)
	724,957,906	**577,700,247**

34A Financial charges

	Oil Tanker Unit	Manufacturing Unit	Trading Unit	Total BDT	Total BDT
Interest on short term Loan	3,536,250	82,479,889	57,146,714	143,162,853	124,337,723
Interest on long term loan	129,680,595			129,680,595	44,588,174
Bank charges		936,565	1,855,988	2,792,553	1,162,238
Finance Expenses-Lease Obligation		13,614	11,091	24,705	54,543
Foreign Exchange Loss/(gain)				-	-
	133,216,845	**83,430,067**	**59,013,794**	**275,660,706**	**170,142,678**

	Jul '26-Sep '26 BDT	Jul '25-Sep '25 BDT
35 Consolidated basic Earnings Per Share (CEPS)		
Net Profit after tax attributable to ordinary shareholders	657,987,461	968,648,654
Number of ordinary shares outstanding (Denominator)	316,752,027	316,752,027
Basic Earning per Share	**2.08**	**3.06**
Diluted Earning Per Share	**Not Applicable**	**Not Applicable**
35A Earnings Per Share (EPS) - Basic		
Net profit after tax (numerator)	541,668,957	974,201,924
Number of ordinary shares outstanding (denominator)	316,752,027	316,752,027
Basic Earning per Share	**1.71**	**3.08**
Diluted Earning Per Share	**Not Applicable**	**Not Applicable**

Reasons for lower EPS:

Both consolidated and standalone shows a decrease in EPS compared to corresponding fiscal period due to increase in financial charges and decrease in non operating income.

	30 September 2026 BDT	30 June 2026 BDT
36 Consolidated Net Asset Value (NAV)		
Net assets (total assets-liabilities-Non controlling interest)	19,629,548,646	18,971,910,020
Number of ordinary shares outstanding (Denominator)	316,752,027	316,752,027
Net asset value (NAV) per share	**61.97**	**59.90**
36A Net Asset Value (NAV)		
Net assets (Total assets- liabilities)	18,255,385,777	17,713,716,822
Number of ordinary shares outstanding (denominator)	316,752,027	316,752,027
Net asset value (NAV) per share	**57.63**	**55.92**

	Jul '26-Sep '26 BDT	Jul '25-Sep '25 BDT
37 Consolidated Net Operating Cash Flow Per Share (NOCFPS)		
Net operating cash flows	4,791,811,763	637,408,747
Number of ordinary shares outstanding (Denominator)	316,752,027	316,752,027
Net operating cash flow per share	**15.13**	**2.01**
37A Net Operating Cash Flow Per Share (NOCFPS)		
Net operating cash flow	1,591,131,615	620,047,873
Number of ordinary shares outstanding (denominator)	316,752,027	316,752,027
Net operating cash flow per share	**5.02**	**1.96**

Reasons for higher NOCFPS:

Consolidated NOCFPS increased mainly due to working capital efficiency.
Standalone NOCFPS increased mainly due to working capital efficiency.

38 Related party disclosures

i) Related party transactions

During the period, the company carried out a number of transactions with related parties in the normal course of business and on an arms' length basis. The name of these related parties, nature of these transactions, and their total value have been set out in accordance with the provisions of IAS 24: Related Party Disclosure.

Name of the Party	Nature of Transactions	Nature of Relationship	(Outstanding) / Receivable Balance on 01 July 2026 (BDT)	Transaction Value (BDT)	(Received) / Payments (BDT)	(Outstanding) / Receivable Balance on 30 September 2026 (BDT)
EC Distribution Ltd.	Additive purchase, Rent payment	Group company	20,000,000	(65,416,762)	75,113,647	29,696,885
	Sale of finished products		(36,697)	2,852,797	(6,517,696)	(3,701,596)
East Coast Trading (Pvt) Ltd.	Additive purchase	Group company	(15,112,840)	(12,334,463)	131,580,102	104,132,799
Jamuna Oil Company Limited	Sale of finished products	Shareholder	8,206,551	256,073,790	(246,798,307)	17,482,033
	Diesel purchase		-	-	-	-
Omera Fuels Ltd.	Rent income	Group company	-	414,186	(414,186)	-
	Payments borne by MJL Bangladesh PLC.		933,019,296	-	(24,000,000)	909,019,296
	Cost Sharing_Corporate Mobil House (Dhaka)		73,994	516,823	(590,817)	-
	Sale of finished products		-	690,910	(690,910)	-
Parkesine Products Ltd.	Supply of plastic can and pails	Group company	-	(19,218,375)	17,226,953	(1,991,422)
	Sale of finished products		(74,857)	4,345,500	(3,003,980)	1,266,663
Omera Petroleum Limited	LPGs purchase for Café 8 in Corporate Mobil House (Dhaka)	Subsidiary	142,650	(193,804)	193,804	142,650
	Rent income		(3,706,740)	4,976,131	(4,976,131)	(3,706,740)
	Cost Sharing_Corporate Mobil House (Dhaka)		423,645	2,566,349	(2,989,994)	-
	Sale of finished products		(310,703)	2,174,576	(1,873,184)	(9,311)
Omera Cylinders Limited	Rent income	Subsidiary	(1,176,350)	2,107,347	(2,107,347)	(1,176,350)
	Cost Sharing_Corporate Mobil House (Dhaka)		105,687	684,353	(790,040)	-
	Sale of finished products		-	91,080	(91,080)	-
Omera Logistics Ltd.	Payments borne by MJL Bangladesh PLC.	Group company	-	-	-	-
	Rent income		684,212	-	-	684,212
	Sale of finished products		-	-	-	-
Clean Fuel Filling Station Ltd.	Sale of finished products	Group company	435,488	37,818,341	(39,463,900)	(1,210,071)
	Payments for fuel purchase		(246,662)	(255,851)	502,513	-
Prime Bank PLC.	Rent income	Common control	(11,788,802)	1,342,959	(720,500)	(11,166,343)
	Cost Sharing_Corporate Mobil House (Chattogram)		-	192,519	(192,519)	-
East Coast Shipping Lines Ltd.	Payments for tanker	Group company	51,200	(58,620)	107,420	100,000
	Rent income-MH-Ctg. Guest House		-	4,308	(4,308)	-
EC Bulk Carriers Ltd.	Payments for Tanker	Group company	2,492,964	(56,160,366)	53,667,402	-
EC Holdings Limited	Accommodation rent		-	-	-	-
	Cost Sharing_Corporate Mobil House (Dhaka)		101,868	7,389	(96,884)	12,373
MJL (S) Pte. Ltd.	Sale and payment for finished products for tanker	Associate	171,318,891	11,897,036	(174,898,819)	8,317,108
Omera Gas One Limited	Rent income	Group company	(2,015,097)	3,774,555	(3,774,555)	(2,015,097)
	Cost Sharing_Corporate Mobil House (Dhaka)		1,008,454	1,316,283	(550,998)	1,773,739
	Sale of finished products		-	569,840	(569,840)	-

*The company purchases major raw materials (base oils) from ExxonMobil (EM). To formulate the lubricants, it requires to purchase other raw materials such as additives from the EM nominated/selected additives manufacturers. The above Bangladeshi group of companies are authorized distributors to market those additives in Bangladesh. Also, the packing materials are specified by EM and it purchases the packing materials from the group company in a competitive price.

As per BSEC Notification No. BSEC/CMRRCD/2009-193/2/Admin/103 and SEC/CMMRRCD/2006-159/Admin/02-10, these purchases of raw materials to the group companies, need to be approved by the general body of its shareholders. Therefore, disclosed here for the kind attention and approval of the shareholders along with the financial statements.

39 Contingencies

Workers' Profit Participation Fund

Since the implementation of WPPF lies within the domain of the Ministry of Labour and Enforcement, we are treating this as contingent liabilities as per paragraph 10 of IAS -37 "Provision. Contingent Liabilities and Contingent Assets". According to paragraph 27 and 28 of the IAS 37, MJL doesn't recognize this WPPF as a liability rather giving adequate disclosure under

As per Labor Act 2006 (ammended up to date) the estimated financial effect as contingent liability of WPPF for the period 01 Juy 2025 to 30 September 2026 is BDT 3,3781,258.00and the cumulative effect as contingent liability as of 30 September 2026 is BDT 1,799,576,945.00

40 Financial Risk Management

The management of the company has overall responsibility for the establishment and oversight of the company's risk management framework. The company's risk management policies have been 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. The company has exposure to the following risks from its use of financial instruments.

41 Credit Risk

Credit risk is the risk of a financial loss to the company if a client or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the company's receivables.

The company has the practice to give credit to customers on a limited occasions and the exposure to credit risk is monitored regularly to ensure collection within the stipulated time. Debtors are categorized according to their risk profile i.e. frequency of payment, legal status, financial condition, etc. Trade and other receivables consist of domestic receivable, export receivable, inland export receivables, and interest receivable. Risk exposures from other financial assets, i.e. cash at bank and intercompany receivables are also nominal.

(a) 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 September 2026 BDT	30 June 2026 BDT
Trade & Other Receivables	1,023,305,965	2,109,757,023
Inter Company receivable	1,197,709,737	1,165,943,122
Investment in Bond and Shares (Non-Current Portion)	4,308,473	4,308,473
Investment in Bond and Shares (Current Portion)	1,630,706,055	1,619,744,741
Cash and Cash Equivalents	584,651,746	309,390,700
	4,440,681,975	**5,209,144,059**

The maximum exposure to credit risk for **financial assets** as at the statement of financial position date by geographic regions was:

Domestic	4,367,246,335	3,797,785,239
Foreign	73,435,641	1,411,358,820
	4,440,681,975	**5,209,144,059**

b) Ageing of trade receivables

The ageing of **gross trade receivables** as at the statement of financial position date was:

0-90 days	502,257,980	1,489,209,781
91-180 days	(116,902,857)	68,833,924
181 -365 days	1,971,663	38,129,242
more than 365 days	44,231,752	30,354,567
	431,558,539	**1,626,527,515**

42 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 managing liquidity (cash and cash equivalents) is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities in time, 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 the preparation of the cash flow forecast, prepared based on the timeline of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within the due date.

The following are the contractual maturities of financial liabilities of the company:

As of 30 September 2026

	Contractual cash flows BDT	1 period or less BDT	More than 1 period BDT
Short Term Loan	4,896,699,799	4,896,699,799	-
Current Portion of Lease Obligation-(RoUA)	884,033	884,033	-
Long term loan (Current portion)	625,511,497	625,511,497	-
Bank Overdraft	606,685,970	606,685,970	-
Sundry Creditors	518,779,522	518,779,522	-
Unclaimed dividend	20,657,333	20,657,333	-
Other Liabilities	1,040,387,832	1,040,387,832	-
	7,709,605,987	**7,709,605,986**	**-**

As of 30 June 2026

	Contractual cash flows BDT	1 period or less BDT	More than 1 period BDT
Short Term Loan	4,911,541,475	4,911,541,475	-
Bank Overdraft	576,100,342	576,100,342	-
Sundry Creditors	970,019,742	970,019,742	-
Subscription Money Payable	7,323,173	7,323,173	-
Unclaimed dividend	20,744,736	20,744,736	-
Other Liabilities	1,053,491,864	1,053,491,864	-
	8,188,473,159	**8,188,473,160**	**-**

43 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.

a) Currency risk
The company is exposed to currency risk on payment for the import of raw materials, finished goods, and blending fee to ExxonMobil and repayments relating to borrowings incurred in foreign currencies. All of the company's foreign currency transactions are denominated in USD.

Exposure to currency risk
The company's exposure to foreign currency risk was as follows based on notional amounts:

	30 September 2026 BDT	30 June 2026 BDT
Foreign currency denominated assets		
Other Receivables and FC bank balances	62,472,963	1,411,358,820
	62,472,963	1,411,358,820
Foreign currency denominated liabilities		
Accounts payable/(Advance to Vendor)	11,796,450	170,712,115
ExxonMobil Asia Pacific Pte. Limited-blending fees Payable	4,191,868	-
Short term loan-UPAS Loan	336,699,799	261,541,475
	352,688,117	432,253,590
Net exposure	**(290,215,154)**	**979,105,229**
The following rate has been applied:	**BDT**	**BDT**
US Dollar ($)	123.50	123.60

b) Interest rate risk

Interest rate risk is the risk that arises due to changes in interest rates on borrowings. The company is not significantly exposed to fluctuation in interest rates and it has no derivative instrument in order to hedge interest rate risk as of **30 June 2026**.

Profile

As of **30 June 2026**, the interest rate profile of the company's interest bearing financial instruments was:

Fixed rate instruments		
Financial liabilities	6,129,781,298	6,136,893,643

Fair value of financial assets and liabilities of the company together with carrying amount shown in the statement of financial position are as follows:

	As of 30 September 2026		As of 30 June 2026	
	Carrying amount BDT	Fair value BDT	Carrying amount BDT	Fair value BDT
Financial assets:				
Assets carried at fair value through profit or loss				
Investment in shares	1,587,897,582	1,587,897,582	1,590,936,268	1,590,936,268
Investment in Mutual Funds	38,500,000	38,500,000	24,500,000	24,500,000
Assets carried at amortized cost				
Trade receivables & Others	1,023,305,965	1,023,305,965	2,109,757,023	2,109,757,023
Inter Company Receivables	1,197,709,737	1,197,709,737	1,165,943,122	1,165,943,122
Investment in Subsidiaries & Associate	2,998,113,684	2,998,113,684	2,995,235,973	2,995,235,973
	6,845,526,967	6,845,526,967	7,886,372,385	7,886,372,385

	As of 30 September 2026		As of 30 June 2026	
	Carrying amount BDT	Fair value BDT	Carrying amount BDT	Fair value BDT
Financial liabilities:				
Liabilities carried at amortised cost				
Short Term Loan	4,896,699,799	4,896,699,799	4,911,541,475	4,911,541,475
Current Portion of Lease Obligation-(RoUA)	884,033	884,033	1,162,396	1,162,396
Long term loan (Current portion)	625,511,497	625,511,497	648,089,431	648,089,431
Bank Overdraft	606,685,970	606,685,970	576,100,341	576,100,341
Sundry Creditors	518,779,522	518,779,522	970,019,742	970,019,742
Provision for Income Tax less AIT	887,136,541	887,136,541	840,938,579	840,938,579
Dividend Payable	20,657,333	20,657,333	20,744,736	20,744,736
Other Liabilities	1,040,387,832	1,040,387,832	1,060,815,037	1,060,815,037
	8,596,742,527	8,596,742,527	9,029,411,737	9,029,411,737

44 Reconciliation of consolidated net profit with cash flows from operating activities:

	Jul '26-Sep '26 BDT	Jul '25-Sep '25 BDT
Net profit before tax	982,507,052	837,747,608
Adjustment for MJL (S)	-	-
Adjustment for:		
Depreciation	622,960,724	453,488,612
Amortization	3,108,990	2,512,264
Gain/loss on sale of assets	(727,269)	32,556
Unrealized loss on Investment	(5,299,857)	(32,334,518)
Dividend received from Investment	155,449,928	-
Foreign Exchange Loss/(gain)	15,513	(14,340,382)
Adjustment for non operating items:		
Tax Paid	(101,133,742)	(64,801,001)
Investment Income	56,419,392	(261,837,984)
Operating cash flow before changes in working capital	**1,713,300,731**	**920,467,155**
Changes in working capital:		
Inventories	1,976,096,630	475,378,719
Receivables	1,125,581,152	186,056,997
Increase/(decrease) of deposit received from distributors	139,070,840	(10,100,852)
Advances, Deposits and Prepayments	(394,142,365)	(961,743,484)
Trade Creditors	15,381,175	2,236,639
Other Liabilities	138,239,928	(28,927,005)
Investment in shares	-	1,601,556
Advance lease rental against cylinder	-	-
Accrued interest	78,283,677	52,439,022
	3,078,511,038	(283,058,408)
Net cash flows from/ (used in) operating activities	**4,791,811,769**	**637,408,747**
	6	(0)

44A Reconciliation of net profit with cash flows from operating activities:

Net profit before tax	709,406,414	1,199,330,517
Adjustment for:		
Depreciation	262,365,029	173,277,364
Amortization	1,643,486	2,006,340
Gain/loss on sale of assets	(727,269)	32,557
Foreign Exchange Loss/(gain)	(16,317)	(292,730)
Adjustment for non operating items:		
Tax Paid	(101,133,742)	(64,801,001)
Investment Income	56,419,392	(261,837,984)
Operating cash flow before changes in working capital	**927,956,993**	**1,047,715,063**
Changes in working capital:		
Inventories	146,851,889	(339,136,764)
Receivables	1,086,451,058	(25,312,240)
Advances, Deposits and Prepayments	(98,460,897)	(13,160,067)
Trade Creditors	(451,240,219)	37,330,290
Other Liabilities	(20,427,205)	(87,388,409)
	663,174,626	**(427,667,190)**
Net cash flows from/ (used in) operating activities	**1,591,131,619**	**620,047,873**

45.Reconciliation of effective tax rate

MJL Bangladesh PLC.

Particulars	%	Jul '26-Sep '26	%	Jul '25-Sep '25
Profit before tax		709,406,414		1,199,330,517
Current tax expense	20.77%	147,331,704	14.73%	176,671,962
Deferred tax expense	2.88%	20,405,753	4.04%	48,456,631
Total tax expense	**23.64%**	**167,737,457**	**18.77%**	**225,128,593**
Expected income tax using applicable tax rate	20.00%	141,881,283	20.00%	239,866,103
Inadmissible expenses including temporary expenses	20.00%	(8,329,459)	20.00%	(9,555,336)
Non-taxable income	20.00%	14,193,932	20.00%	(53,536,675)
Tax exempted in ship income	20.00%	-	20.00%	-
Reduced Tax Rate on Export Income	8.00%	(414,050)	8.00%	(102,131)
Business Income on disposal of MT Omera Legacy	20.00%	-	20.00%	-
Capital gain on the sales of Ocean Going Ship	5.00%	-	5.00%	-
Gain/loss on investments of share	10.00%	-	10.00%	-
Effective current tax	**20.77%**	**147,331,705**	**14.73%**	**176,671,961**
Effective deferred tax	2.88%	20,405,753	4.04%	48,456,631
	23.64%	**167,737,458**	**18.77%**	**225,128,592**

Omera Petroleum Limited

Particulars	%	Jul '26-Sep '26	%	Jul '25-Sep '25
Gross Receipt		11,726,572,306		6,398,255,093
Current tax expense	1.02%	120,046,121	1.00%	63,982,551
Deferred tax expense	-0.23%	(27,120,577)	-6.44%	(412,149,108)
Total tax expense	**0.79%**	**92,925,544**	**-5.44%**	**(348,166,557)**
Gross Receipt	1.00%	117,265,723	0.60%	63,267,020
Lease rental received(Security Deposit)	1.00%	1,214,085	0.60%	602,202
Interest Income	1.00%	(56)	0.60%	-
Insurance claim received	1.00%	1,562,374	0.60%	-
Miscellaneous Income	1.00%	3,994	0.60%	29,999
Proceed on sale of fixed asset	1.00%	-	0.60%	83,330
Effective current tax	**1.02%**	**120,046,121**	**1.00%**	**63,982,551**
Effective deferred tax	-0.23%	(27,120,577)	-6.44%	(412,149,108)
	0.79%	**92,925,544**	**-5.44%**	**(348,166,559)**

Omera Cylinders Limited

Particulars	%	Jul '26-Sep '26	%	Jul '25-Sep '25
Total Taxable Income		46,276,239		(9,667,654)
Current tax expense	25.00%	11,569,060	-37.28%	3,604,443
Deferred tax expense	-9.49%	(4,392,028)	43.58%	(4,213,117)
Total tax expense	**15.51%**	**7,177,032**	**6.30%**	**(608,675)**
Effective current tax	25.00%	11,569,060	-37.28%	3,604,443
Effective deferred tax	-9.49%	(4,392,028)	43.58%	(4,213,117)
	15.51%	**7,177,032**	**6.30%**	**(608,675)**

	30 September 2026 BDT	30 June 2026 BDT
46 Consolidated un-claimed dividend		
Dividend Payable - 2020-21	357	357
Dividend Payable - 2021-22	932	1,507
Dividend Payable - 2022-23	5,515,274	5,517,492
Dividend Payable - 2023-24	6,293,864	6,300,751
Dividend Payable - 2024-25	8,846,906	8,924,629
	20,657,333	**20,744,736**
46A Un-clamied dividend		
Dividend Payable - 2020-21	357	357
Dividend Payable - 2021-22	932	1,507
Dividend Payable - 2022-23	5,515,274	5,517,492
Dividend Payable - 2023-24	6,293,864	6,300,751
Dividend Payable - 2024-25	8,846,906	8,924,629
	20,657,333	**20,744,736**

Annexure- A

MJL Bangladesh PLC. & its Subsidiaries

Un-Audited Consolidated Schedule of Property, Plant & Equipments
As at 30 September 2026

Amount in BDT

Name of assets	Cost					Depreciation					Written Down Value as at 30 September 2026
	Balance as at 01 July 2026	Addition during the year	Transfer to Investment Property	(Disposal)/(Reclassification) during	Balance as at 30 September 2026	Balance as at 01 July 2026	Charged during the year	Transfer to Investment Property	(Disposal)/(Reclassification) during	Balance as at 30 September 2026	
Manufacturing and Trading unit											
Land	8,626,001,610	-	-	-	8,626,001,610	-	-	-	-	-	8,626,001,610
Land Development	469,948,834	-	-	-	469,948,834	228,127,250	6,292,632	-	-	234,419,882	235,528,952
Building	1,901,651,340	296,649	-	-	1,901,947,989	721,705,907	17,101,998	-	-	738,807,905	1,163,140,084
Office Equipments	301,840,117	1,488,552	-	-	303,328,669	258,819,323	4,406,713	-	-	263,226,036	40,102,633
Computer and IT Equipment	250,916,093	562,352	-	-	251,478,445	225,219,142	4,674,281	-	-	229,893,423	21,585,022
Plant and Machinery	8,394,258,890	2,782,718	-	-	8,397,041,608	4,011,621,804	88,278,828	-	-	4,099,900,632	4,297,140,976
Motor Vehicle	836,946,354	-	-	(2,432,838)	834,513,516	478,358,489	16,101,914	-	(2,432,837)	492,027,566	342,485,950
Furniture and Fixtures	179,056,419	366,000	-	(45,342)	179,377,077	142,129,461	2,705,270	-	(45,340)	144,789,391	34,587,686
Barge	991,913,882	-	-	-	991,913,882	265,119,944	10,033,359	-	-	275,153,303	716,760,579
Cylinders	19,742,632,484	109,917,963	-	-	19,852,550,447	8,187,741,065	228,903,847	-	-	8,416,644,912	11,435,905,535
Jetty and Pontoon	197,673,244	-	-	-	197,673,244	41,132,856	1,146,237	-	-	42,279,093	155,394,151
Office Decoration	23,799,362	-	-	-	23,799,362	23,799,362	-	-	-	23,799,362	-
Auto Gas Station	75,944,336	-	-	-	75,944,336	48,017,002	1,349,280	-	-	49,366,282	26,578,054
Shipping Unit											
Oil Tanker	14,792,846,571	32,465,139	-	-	14,825,311,710	748,492,805	230,256,552	-	-	978,749,357	13,846,562,353
Total as of 30 September 2026	56,785,429,535	147,879,373	-	(2,478,180)	56,930,830,728	15,380,284,410	611,250,911	-	(2,478,177)	15,989,057,144	40,941,773,584
Total as of 30 June 2026	38,486,547,369	18,356,288,202	-	(57,406,036)	56,785,429,535	10,345,888,889	5,090,641,337	-	(56,245,815)	15,380,284,410	41,405,145,126

MJL Bangladesh PLC.

Un-Audited Schedule of Property, Plant & Equipments
As at 30 September 2026

Amount in BDT

Name of assets	Cost					Depreciation					Written Down Value as at 30 September 2026
	Balance as at 01 July 2026	Addition during the year	Transfer to Investment Property	(Disposal)/(Reclassification) during the year	Balance as at 30 September 2026	Balance as at 01 July 2026	Charged during the year	Transfer to Investment Property	(Disposal)/(Reclassification) during the year	Balance as at 30 September 2026	
Manufacturing and Trading unit											
Land	5,329,706,977		-	-	5,329,706,977	-	-	-	-	-	5,329,706,977
Building	1,319,619,547		-	-	1,319,619,547	414,799,563	9,779,684	-	-	424,579,247	895,040,300
Office Equipment	209,508,217	1,488,552	-	-	210,996,769	185,117,227	2,593,767	-		187,710,994	23,285,775
IT Equipment	169,625,919	188,737	-	-	169,814,656	164,568,554	1,150,458	-		165,719,012	4,095,644
Machinery	1,067,404,851	6,534	-	-	1,067,411,384	812,551,058	11,436,569	-		823,987,627	243,423,757
Motor Vehicle	133,150,211		-	(2,432,838)	130,717,373	116,521,663	3,546,416	-	(2,432,837)	117,635,242	13,082,130
Furniture	148,121,218		-	(45,342)	148,075,876	116,552,298	2,233,057	-	(45,340)	118,740,015	29,335,861
Shipping Unit											
Oil Tanker	14,792,846,571	32,465,139	-	-	14,825,311,710	748,492,795	230,256,552		-	978,749,347	13,846,562,363
Total as of 30 September 2026	23,169,983,511	34,148,961	-	(2,478,180)	23,201,654,292	2,558,603,158	260,996,504	-	(2,478,177)	2,817,121,485	20,384,532,807
Total as of 30 June 2026	13,607,666,037	9,614,162,281	-	(51,844,807)	23,169,983,511	1,845,226,690	764,881,510	-	(51,505,042)	2,558,603,158	20,611,380,352

Annexure-B

MJL Bangladesh PLC. & its Subsidiaries
Un-Audited Consolidated Schedule of Intangible Assets
As at 30 September 2026

(Amount in BDT)

Name of assets	Cost				Depreciation/Amortization				Written Down Value as at 30 September 2026
	Balance as at 01 July 2026	Addition during the year	Adjustment/ (Disposal) during the year	Balance as at 30 September 2026	Balance as at 01 July 2026	Charged during the year	Adjustment/ (Disposal) during the year	Balance as at 30 September 2026	
Intangible Assets									
Software	150,578,959	-	-	150,578,959	105,140,650	3,108,990	-	108,249,640	42,329,319
Total as of 30 September 2026	150,578,959	-	-	150,578,959	105,140,650	3,108,990	-	108,249,640	42,329,319
Total as of 30 June 2026	108,956,014	46,820,161	(5,197,216)	150,578,959	62,882,029	47,455,832	(5,197,211)	105,140,650	45,438,309

MJL Bangladesh PLC.
Un-Audited Schedule of Intangible Assets
As at 30 September 2026

(Amount in BDT)

Name of assets	Cost				Depreciation/Amortization				Written Down Value as at 30 September 2026
	Balance as at 01 July 2026	Addition during the year	Adjustment/ (Disposal) during the year	Balance as at 30 September 2026	Balance as at 01 July 2026	Charged during the year	Adjustment/ (Disposal) during the year	Balance as at 30 September 2026	
Intangible Assets									
Software	75,845,816			75,845,816	41,836,500	1,643,486		43,479,985	32,365,831
Total as of 30 September 2026	75,845,816	-	-	75,845,816	41,836,500	1,643,486	-	43,479,985	32,365,831
Total as of 30 June 2026	81,043,032	-	(5,197,216)	75,845,816	39,422,209	7,611,502	(5,197,211)	41,836,500	34,009,316

Annexure-C

MJL Bangladesh PLC. & its Subsidiaries

Un-Audited Consolidated Schedule of Right of Use Assets

As at 30 September 2026

(Amount in BDT)

Name of assets	Cost				Depreciation/Amortization				Written Down Value as at 30 September 2026
	Balance as at 01 July 2026	Addition during the year	Adjustment/ (Disposal) during the year	Balance as at 30 September 2026	Balance as at 01 July 2026	Charged during the year	Adjustment/ (Disposal) during the year	Balance as at 30 September 2026	
Sylhet Office	1,150,105	-	-	1,150,105	575,053	143,763	-	718,816	431,289
Bogura Office	1,050,095	-	-	1,050,095	525,047	131,262	-	656,309	393,786
OCL_Mobil House (Rent)	53,811,154	-	-	53,811,154	29,371,921	1,345,279	-	30,717,200	23,093,954
Lease hold land (Mongla)	33,634,369	-	-	33,634,369	17,333,049	619,037	-	17,952,087	15,682,283
Lease hold office (Mobil House)	125,842,176	-	-	125,842,176	68,688,856	3,146,054	-	71,834,910	54,007,266
Lease hold land (Ghorashal)	6,510,567	-	-	6,510,567	2,423,379	108,509	-	2,531,888	3,978,679
Lease hold office (Mongla Pipe line)	24,090,603	-	-	24,090,603	14,454,362	1,204,530	-	15,658,892	8,431,711
Lease hold office (Chakaria DP)	7,166,694	-	-	7,166,694	4,180,572	298,612	-	4,479,184	2,687,510
RoU-Office Building	72,385,294	-	-	72,385,294	43,431,176	3,619,265	-	47,050,441	25,334,853
RoU-Staff Housing	-	-	-	-	-	-	-	-	-
RoU-Tanker	-	-	-	-	-	-	-	-	-
Total as of 30 September 2026	**325,641,058**	**-**	**-**	**325,641,058**	**180,983,417**	**10,616,311**	**-**	**191,599,728**	**134,041,329**
Total as of 30 June 2026	**253,080,445**	**291,337,860**	**(218,777,248)**	**325,641,057**	**111,588,931**	**284,767,801**	**(215,373,315)**	**180,983,417**	**144,657,640**

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MJL Bangladesh PLC.

Un-Audited Schedule of Right of Use Assets

As at 30 September 2026

(Amount in BDT)

Name of assets	Cost				Depreciation/Amortization				Written Down Value as at 30 September 2026
	Balance as at 01 July 2026	Addition during the year	Adjustment/ (Disposal) during the year	Balance as at 30 September 2026	Balance as at 01 July 2026	Charged during the year	Adjustment/ (Disposal) during the year	Balance as at 30 September 2026	
Mobil House	-	-	-	-	-	-	-	-	-
Jashore Office	-			-	-		-	-	-
Sylhet Office	1,150,105			1,150,105	575,053	143,763		718,816	431,289
Bogura Office	1,050,095			1,050,095	525,047	131,262		656,309	393,786
Total as of 30 September 2026	**2,200,200**	**-**	**-**	**2,200,200**	**1,100,100**	**275,025**	**-**	**1,375,125**	**825,075**
Total as of 30 June 2026	**2,024,882**	**2,200,200**	**(2,024,882)**	**2,200,200**	**2,024,882**	**1,100,100**	**(2,024,882)**	**1,100,100**	**1,100,100**

Annexure-D

MJL Bangladesh PLC. & its Subsidiaries

Un-Audited Consolidated Schedule of Investment Property

As at 30 September 2026

(Amount in BDT)

Name of assets	Cost				Depreciation/Amortization				Written Down Value as at 30 September 2026
	Balance as at 01 July 2026	Reclassified from PPE during the year	Adjustment/ (Disposal) during the year	Balance as at 30 September 2026	Balance as at 01 July 2026	Reclassified from PPE during the year	Transfer from Building	Balance as at 30 September 2026	
Investment Property									
Mobil House, Chattogram	44,234,902	-	-	44,234,902	8,837,717	207,809	-	9,045,526	35,189,376
Mobil House, Dhaka	177,135,907	-	-	177,135,907	19,482,802	885,692	-	20,368,493	156,767,414
Total as of 30 September 2026	**221,370,809**	-	-	**221,370,809**	**28,320,519**	**1,093,500**	-	**29,414,019**	**191,956,790**
Total as of 30 June 2026	**221,370,809**	-	-	**221,370,809**	**23,946,518**	**4,374,001**	-	**28,320,519**	**193,050,290**

MJL Bangladesh PLC.

Un-Audited Schedule of Investment property

As at 30 September 2026

(Amount in BDT)

Name of assets	Cost				Depreciation/Amortization				Written Down Value as at 30 September 2026
	Balance as at 01 July 2026	Reclassified from PPE during the year	Adjustment/ (Disposal) during the year	Balance as at 30 September 2026	Balance as at 01 July 2026	Charged during the year	Transfer from PPE	Balance as at 30 September 2026	
Investment Property									
Mobil House, Chattogram	44,234,902	-	-	44,234,902	8,837,717	207,809	-	9,045,526	35,189,376
Mobil House, Dhaka	177,135,907			177,135,907	19,482,802	885,692		20,368,493	156,767,414
Total as of 30 September 2026	**221,370,809**	-	-	**221,370,809**	**28,320,519**	**1,093,500**	-	**29,414,019**	**191,956,789**
Total as of 30 June 2026	**221,370,809**	-	-	**221,370,809**	**23,946,518**	**4,374,001**	-	**28,320,519**	**193,050,290**