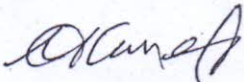


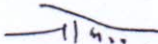
**EASTERN LUBRICANTS BLENDERS LIMITED**  
**STATEMENT OF FINANCIAL POSITION**

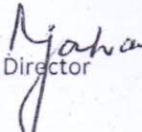
As at 30 September, 2017  
(PROVISIONAL & UN-AUDITED)

Taka in '000

Notes	30 Sept-2017	30 June-2017
<b>ASSETS &amp; PROPERTIES</b>		
<b>NON CURRENT ASSETS &amp; PROPERTIES</b>	<b>10,380</b>	<b>10,334</b>
Property, Plant & Equipment	8,582	8,667
Capital Work-in-progress	-	-
Financial Assets	1,798	1,667
<b>CURRENT ASSETS &amp; PROPERTIES</b>	<b>226,595</b>	<b>254,481</b>
Inventories	29,447	28,507
Accounts Receivables	24,154	126,510
Advances & Pre-payments	102,068	63,718
Cash and Cash Equivalents	70,926	35,746
<b>TOTAL ASSETS &amp; PROPERTIES</b>	<b>236,975</b>	<b>264,815</b>
<b>SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>		
<b>SHAREHOLDERS' EQUITY</b>	<b>140,913</b>	<b>142,214</b>
Share Capital	9,940	9,940
Retained Earnings	130,565	131,866
General Reserve	408	408
<b>NON CURRENT LIABILITIES</b>		
Deferred Tax Liability	1,307	1,236
<b>CURRENT LIABILITIES</b>	<b>94,755</b>	<b>121,365</b>
Advance against sales	2,268	3,189
Creditors & Accruals	88,589	100,951
Unclaimed Dividend	1,064	1,064
Provision for Income Tax	-	13,327
Workers' Profit Participation & Welfare Fund	2,834	2,834
<b>TOTAL SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>	<b>236,975</b>	<b>264,815</b>
<b>NET ASSETS VALUE PER SHARE</b>	<b>141.76</b>	<b>143.07</b>

  
CFO & Company Secretary

  
CEO & Executive Director

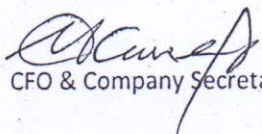
  
Director

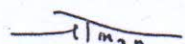
  
Chairman

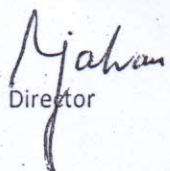
Chittagong, 09 November 2017

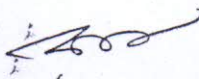
**EASTERN LUBRICANTS BLENDERS LIMITED**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2017**  
**( PROVISIONAL & UN-AUDITED )**

	Note	Taka in '000	
		July,17-Sep,17	July,16-Sep,16
<b>Blending Volume in M. Ton</b>		460	237
Revenue	1.00	6,573	2,164
Direct Expenses	2.00	(8,274)	(4,468)
<b>Operating (Loss)/Profit</b>		<b>(1,701)</b>	<b>(2,304)</b>
Administrative & General Expenses		(218)	(198)
<b>Trading Profit/(Loss)</b>		<b>(1,919)</b>	<b>(2,502)</b>
Non Operating Income	3.00	558	699
<b>Profit before Contribution to WPP &amp; WF and Taxation</b>		<b>(1,361)</b>	<b>(1,803)</b>
Contribution to Workers' Profit Participation Fund		-	-
<b>Profit before taxation</b>		<b>(1,361)</b>	<b>(1,803)</b>
Provision for Income tax			
Current		-	-
Deferred		(72)	11
		<b>(72)</b>	<b>11</b>
<b>Profit After Taxation</b>		<b>(1,433)</b>	<b>(1,792)</b>
Other Comprehensive Income			
Unrealized Gain/ (Loss) on Market value of Financial		131	(33)
<b>Total Comprehensive Income</b>		<b>(1,302)</b>	<b>(1,825)</b>
<b>Earning Per Share ( EPS ) - Basic</b>	4.00	<b>(1.44)</b>	<b>(1.80)</b>

  
CFO & Company Secretary

  
CEO & Executive Director

  
Director

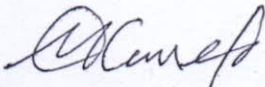
  
Chairman

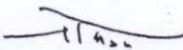
Chittagong, 09 November 2017

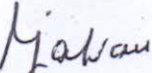


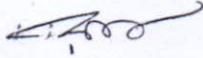
**EASTERN LUBRICANTS BLENDERS LIMITED**  
**STATEMENT OF CASH FLOW**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2017**  
**( PROVISIONAL & UN-AUDITED )**

	Taka in '000	
	July,17-Sept.,17	July,16-Sept.,16
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Cash ( Paid )/ Received from Customers & others	107,626	(2,102)
Net Cash Received from Suppliers & others	(72,383)	2,977
Income Tax paid	(63)	(68)
<b>Cash Inflow / (Outflow) from Operating Activities</b>	<b>35,180</b>	<b>807</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Capital Expenditures	-	-
<b>Cash Inflow / (Outflow) from Investing Activities</b>	<b>-</b>	<b>-</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Dividend paid	-	-
<b>Cash Inflow / (Outflow) from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents</b>	<b>35,180</b>	<b>807</b>
Cash and Cash Equivalents at the beginning of the period	35,746	40,684
Cash and Cash Equivalents at the end of the period	70,926	41,491
<b>Net Operating Cash Flow per share (note-5.00)</b>	<b>35.39</b>	<b>0.81</b>

  
CFO & Company Secretary

  
CEO & Executive Director

  
Director


  
Chairman

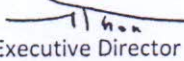
Chittagong  
09 November 2017

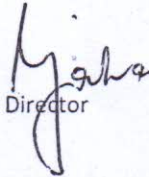
**EASTERN LUBRICANTS BLENDERS LIMITED**  
Statement of Changes In Equity  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2017**  
( PROVISIONAL & UN-AUDITED )

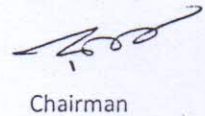
Taka in '000

Particulars	Share Capital	Retained Earning	General Reserve	Total
Balance as on 01 July 2016	9,940	101,056	408	111,404
Net Profit after tax for the year 2016-2017	-	40,751	-	40,751
Cash dividend paid for the year 2015-2016	-	(9,940)	-	(9,940)
Balance as at 30 June 2017	9,940	131,867	408	142,215
Balance as on 01 July 2017	9,940	131,867	408	142,215
Net Profit after tax for the year 2017-2018 (1Q)	-	(1,302)	-	(1,302)
Balance as at 30 September 2017	9,940	130,565	408	140,913

  
CFO & Company Secretary

  
CEO & Executive Director

  
Director

  
Chairman

Chittagong, 09 November 2017

NB: "The details of the Published quarterly financial statements can be available in the web-site of the Company.  
The address of the Web-site is [www.pocl.gov.bd](http://www.pocl.gov.bd)"



**EASTERN LUBRICANTS BLENDERS LIMITED**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2017**  
 ( PROVISIONAL & UN-AUDITED )

	Taka in '000	
	July,17-Sep,17	July,16-Sep,16
<b>1.00 REVENUE</b>		
Blending Charges Recovery	1,551	799
Sale of Battery	5,022	1,365
*Sale of Base Oil	-	-
	6,573	2,164
<b>2.00 DIRECT EXPENSES</b>		
Blending Expenses	3,801	3,136
Cost of Battery Sold	4,473	1,332
*Cost of Base Oil Sold	-	-
	8,274	4,468

\*The import process of Base Oil for 1000 M.T could not be accounted for in this quarter. As a result the profit margin of base oil has not been reflected in this quarter. But the effect of the said margin will be reflected in the next quarter (i.e Oct-Dec 2017).

	Taka in '000	
	July,17-Sep,17	July,16-Sep,16
<b>3.00 NON OPERATING INCOME</b>		
Interest on Bank Deposit	522	683
Storage Charges Recovered	19	13
Others	17	3
	558	699

**4.00 Earning per share (EPS)**  
 EPS has been increased by Tk. 0.36 due to Increase in revenue (note-1.00) as compared to last year's corresponding periods.

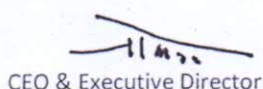
Tk. (1.44)	Tk. (1.80)
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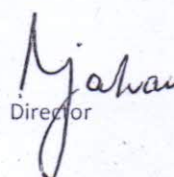
**5.00 Net Operating Cash Flow per share ( Tk. )**

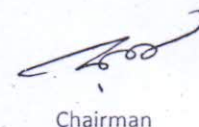
Tk. 35.39	Tk. 0.81
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Operating cash Inflow has been increased due to increase of inventories & received from customer i.e decrease of Accounts Receivables .

  
 CFO & Company Secretary

  
 CEO & Executive Director

  
 Director

  
 Chairman

Chittagong, 09 November 2017