

EASTERN LUBRICANTS BLENDERS LIMITED

Statement of Financial Position

As at 31 December, 2019

(PROVISIONAL & UN-AUDITED)

	Taka in '000	
	31-Dec-19	30-Jun-19
ASSETS & PROPERTIES		
NON CURRENT ASSETS & PROPERTIES	23,591	9,122
Property, Plant & Equipment	7,610	7,814
Investment-Depreciation Fund (FDR)	15,000	-
Finacial Assets (Note-5.00)	981	1,308
CURRENT ASSETS & PROPERTIES	306,224	318,771
Inventories	20,080	16,602
Accounts Receivables	14,332	32,302
Advances & Pre-payments	28,816	29,780
Short Term Investments in Fixed Deposits	-	50,000
Cash and Cash Equivalents	242,996	190,087
TOTAL ASSETS & PROPERTIES	329,815	327,893
SHAREHOLDERS' EQUITY & LIABILITIES		
SHAREHOLDERS' EQUITY	184,243	181,662
Share Capital	9,940	9,940
Retained Earning	173,614	171,314
Depreciation Fund Reserve (Accumulated Surplus)	281	
General Reserve	408	408
NON CURRENT LIABILITIES		
Deferred Tax Liability - (Note-6.00)	1,334	1,014
CURRENT LIABILITIES	144,238	145,216
Creditors & Accruals	132,719	133,807
Unclaimed Dividend	1,900	1,900
Provision for Income Tax	7,784	7,879
Workers' Profit Participation & Welfare Fund	1,835	1,631
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES	329,815	327,893
NET ASSETS VALUE PER SHARE- Note-12.00	185.36	182.76



CFO



Company Secretary



CEO & MD



Director



Director

Chattogram

29 January 2020

EASTERN LUBRICANTS BLENDERS LIMITED
STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE HALF YEAR ENDED 31 DECEMBER 2019
(PROVISIONAL & UN-AUDITED)

	Note	Taka in '000			
		<u>July,19-Dec,19</u>	<u>July,18-Dec,18</u>	<u>Oct,19-Dec,19</u>	<u>Oct,18-Dec,18</u>
Revenue	2.00	20,216	66,178	18,317	2,474
Direct Expense	3.00	(25,682)	(66,133)	(20,880)	(3,689)
Operating (Loss)/Profit		(5,466)	45	(2,563)	(1,215)
Administrative & General Expenses		(807)	(833)	(544)	(573)
Trading Profit/(Loss)		(6,273)	(788)	(3,107)	(1,788)
Non Operating Income	4.00	10,672	4,843	5,919	3,291
Unrealized Gain/ (Loss) on Market value of Financial Assets		(327)	(33)	(327)	261
Profit before Contribution to WPP & WF and Taxation		4,072	4,022	2,486	1,764
Contribution to Workers' Profit Participation Fund @ 5%		(204)	(201)	(124)	(88)
Profit before taxation		3,868	3,821	2,361	1,676
Provision for Income tax					
Current		(967)	(955)	(590)	(419)
Deffered	6.00	(320)	109	(322)	79
		(1,287)	(846)	(912)	(340)
Profit after Taxation		2,581	2,975	1,448	1,335
Surplus from Investment transfer to Depreciation Fund Reserve		(281)	-	(281)	-
		2,300	2,975	1,167	1,335
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		2,300	2,975	1,167	1,335
Earning Per Share (EPS) Note- 11.00 - Basic Tk.		2.60	2.99	1.46	1.34


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29 January 2020

EASTERN LUBRICANTS BLENDERS LIMITED
STATEMENT OF CASH FLOW
FOR THE HALF YEAR ENDED 31 DECEMBER 2019
(PROVISIONAL & UN-AUDITED)

	Taka'000	
	July,19-Dec,19	July,18-Dec,18
CASH FLOW FROM OPERATING ACTIVITIES		
Net Cash (paid)/received from Customers & others	46,345	184,992
Net Cash paid to Suppliers & others	(27,374)	(44,940)
Income Tax paid	(1,062)	(2,847)
Cash Inflow / (Outflow) from Operating Activities-Note-9.00	17,909	137,205
CASH FLOW FROM INVESTING ACTIVITIES		
Financial Assets	-	-
Short Term Investments in Fixed Deposits	50,000	-
Investment-Depreciation Fund (FDR)	(15,000)	-
Cash Inflow / (Outflow) from Investing Activities	35,000	-
CASH FLOW FROM FINANCING ACTIVITIES		
Dividend paid	-	(3)
Cash Inflow / (Outflow) from Financing Activities	-	(3)
Net Increase/ (Decrease) in Cash & Cash Equivalents	52,909	137,202
Cash and Cash Equivalents at the beginning of the period	190,087	113,010
Cash and Cash Equivalents at the end of the year period	242,996	250,212
Net Operating Cash Flow per share (Tk.) Note- 10.00	18.02	138.03



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29 January 2020

EASTERN LUBRICANTS BLENDERS LIMITED
Statement of Changes In Equity
FOR THE HALF YEAR ENDED 31 DECEMBER 2019
(PROVISIONAL & UN-AUDITED)

Taka in '000

Particulars	Share Capital	Retained Earning	Depreciation Fund Reserve	General Reserve	Total
Balance as on 01 July 2018	9,940	157,942		408	168,290
Net Profit after tax for the year 2018-2019 (HY)	-	2,975		-	2,975
Balance as at 31 December 2018	9,940	160,917		408	171,265
Balance as on 01 July 2018	9,940	157,942		408	168,290
Net Profit after tax for the year 2018-2019	-	23,312		-	23,312
Cash dividend paid for the year 2017-2018	-	(9,940)		-	(9,940)
Balance as at 30 June 2019	9,940	171,314		408	181,662
Balance as on 01 July 2019	9,940	171,314		408	181,662
Transfer to Depreciation Fund Reserve			281		281
Net Profit after tax for the year 2019-2020 (HY)	-	2,300		-	2,300
Balance as at 31 December 2019	9,940	173,614	281	408	184,243


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29 January 2020

NB: "The details of the Published Half Yearly financial statements can be available in the web-site of the Company. The address of the Web-site is "www.elbl.portal.gov.bd" or "www.elbl.gov.bd"