

Sept-21

**EASTERN LUBRICANTS BLENDERS LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
As at 30 September, 2021  
( PROVISIONAL & UN-AUDITED )

Taka in '000

**ASSETS & PROPERTIES**

**NON CURRENT ASSETS & PROPERTIES**

Property, Plant & Equipment  
Held-for-Trading Financial Assets- Note-5.00

30 Sept-2021

30 June-2021

9,166

8,406

6,976

7,066

2,190

1,340

**CURRENT ASSETS & PROPERTIES**

Inventories  
Accounts Receivables  
Advances & Pre-payments  
Cash and Cash Equivalents

460,882

471,547

82,221

80,189

24,304

16,028

22,189

24,640

332,168

350,690

**TOTAL ASSETS & PROPERTIES**

470,048

479,953

**SHAREHOLDERS' EQUITY & LIABILITIES**

**SHAREHOLDERS' EQUITY**

Share Capital  
Retained Earnings  
Depreciation Fund Reserve ( Accumulated Surplus )  
General Reserve

227,985

226,261

9,940

9,940

215,508

213,901

1,870

1,753

667

667

**NON CURRENT LIABILITIES**

Deferred Tax Liability

917

832

**CURRENT LIABILITIES**

Advance against sales  
Creditors & Accruals  
Revolving Fund  
Unclaimed Dividend  
Provision for Income Tax  
Workers' Profit Participation & Welfare Fund

241,145

252,860

1,537

1,537

207,090

218,260

12,107

12,107

1,094

2,368

15,675

15,072

3,643

3,516

**TOTAL SHAREHOLDERS' EQUITY & LIABILITIES**

470,047

479,953

**NET ASSETS VALUE PER SHARE - Note -12**

229.36

227.63

CFO

Company Secretary

MD & CEO

Director

Director


Chattogram, 23 December 2021

**EASTERN LUBRICANTS BLENDERS LIMITED**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2021**  
**( PROVISIONAL & UN-AUDITED )**

	Note	Taka in '000	
		July'21-Sept.'21	July'20-Sept.'20
Revenue	2.00	42,803	4,324
Direct Expenses	3.00	(45,760)	(7,412)
<b>Gross (Loss)/Profit</b>		<b>(2,957)</b>	<b>(3,087)</b>
Administrative & General Expenses		(232)	(220)
<b>Operating Profit/(Loss)</b>		<b>(3,189)</b>	<b>(3,307)</b>
Non Operating Income	4.00	4,877	6,955
Unrealized Gain/ (Loss) on Market value of Financial		850	393
<b>Profit before Contribution to WPP &amp; WF and Taxation</b>		<b>2,538</b>	<b>4,040</b>
Contribution to Workers' Profit Participation Fund		(127)	(202)
<b>Profit before taxation</b>		<b>2,412</b>	<b>3,839</b>
Provision for Income tax			
Current		(603)	(960)
Deferred	6.00	(85)	(39)
		<b>(688)</b>	<b>(999)</b>
<b>Profit After Taxation</b>		<b>1,724</b>	<b>2,840</b>
<b>Surplus from Investment transfer to Depreciation Fund Reserve</b>	13.00	<b>117</b>	<b>310</b>
		1,607	2,531
Other Comprehensive Income		-	-
<b>Total Comprehensive Income</b>		<b>1,607</b>	<b>2,531</b>
<b>Earning Per Share ( EPS in Taka ) - Basic</b>	<b>9.00</b>	<b>1.73</b>	<b>2.86</b>

  
CFO

  
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Chattogram, 23 December 2021

**EASTERN LUBRICANTS BLENDERS LIMITED**  
Statement of Changes In Equity  
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2021  
( PROVISIONAL & UN-AUDITED )

Taka in '000

Particulars	Share Capital	Retained Earning	Depreciation Fund Reserve	General Reserve	Total
Balance as on 01 July 2020	9,940	165,844	929	667	177,380
Net Profit after tax for the year 2020-2021 (1Q)	-	2,531		-	2,531
Surplus From Investment	-		310	-	310
<b>Balance as at 30 September 2020</b>	<b>9,940</b>	<b>168,374</b>	<b>1,239</b>	<b>667</b>	<b>180,220</b>

Balance as on 01 July 2020	9,940	165,844	929	667	177,380
Net Profit after tax for the year 2020-2021	-	51,039		-	51,039
Surplus From Investment			824		824
Cash Dividend for the 2019-2020	-	(2,982)		-	(2,982)
<b>Balance as at 30 June 2021</b>	<b>9,940</b>	<b>213,901</b>	<b>1,753</b>	<b>667</b>	<b>226,261</b>

Balance as on 01 July 2021	9,940	213,901	1,753	667	226,261
Net Profit after tax for the year 2021-2022 (1Q)	-	1,607		-	1,607
Surplus From Investment	-		117	-	117
<b>Balance as at 30 September 2021</b>	<b>9,940</b>	<b>215,508</b>	<b>1,870</b>	<b>667</b>	<b>227,985</b>

  
CFO

  
Company Secretary

  
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CI Program, 23 December 2021

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.elbl.portal.gov.bd"

**EASTERN LUBRICANTS BLENDEES LIMITED**  
**STATEMENT OF CASH FLOW**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2021**  
**( PROVISIONAL & UN-AUDITED )**

	Taka in '000	
	July'21-Sept.'21	July'20-Sept.'20
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Cash ( Paid )/ Received from Customers & others	37,372	22,228
Net Cash Received from Suppliers & others	(53,997)	(22,425)
Income Tax paid	(623)	(678)
<b>Cash Inflow / (Outflow) from Operating Activities -Note-11.00</b>	<b>(17,248)</b>	<b>(875)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Capital Expenditures	-	-
Short Term Investments in Fixed Deposits	-	-
<b>Cash Inflow / (Outflow) from Investing Activities</b>	<b>-</b>	<b>-</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Dividend paid	(1,274)	-
<b>Cash Inflow / (Outflow) from Financing Activities</b>	<b>(1,274)</b>	<b>-</b>
<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents</b>	<b>(18,522)</b>	<b>(875)</b>
Cash and Cash Equivalents at the beginning of the period	350,690	304,886
Cash and Cash Equivalents at the end of the period	<b>332,168</b>	<b>304,011</b>
<b>Net Operating Cash Flow per share (note-10.00)</b>	<b>(17.35)</b>	<b>(0.88)</b>

  
CFO

  
Company Secretary

  
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Director

Chattogram, 23 December 2021

