

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

As at 30 September, 2020  
( PROVISIONAL & UN-AUDITED )

Taka in '000

**ASSETS & PROPERTIES**

**NON CURRENT ASSETS & PROPERTIES**

Property, Plant & Equipment  
Investment-Depreciation Fund (FDR)  
Held-for-Trading Financial Assets- Note-5.00

**CURRENT ASSETS & PROPERTIES**

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

**TOTAL ASSETS & PROPERTIES**

**SHAREHOLDERS' EQUITY & LIABILITIES**

**SHAREHOLDERS' EQUITY**

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

**NON CURRENT LIABILITIES**

Deferred Tax Liability

**CURRENT LIABILITIES**

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

**TOTAL SHAREHOLDERS' EQUITY & LIABILITIES**

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

	<u>30 Sept-2020</u>	<u>30 June-2020</u>
<b>ASSETS &amp; PROPERTIES</b>		
<b>NON CURRENT ASSETS &amp; PROPERTIES</b>	<b>26,556</b>	<b>26,343</b>
Property, Plant & Equipment	7,248	7,428
Investment-Depreciation Fund (FDR)	18,000	18,000
Held-for-Trading Financial Assets- Note-5.00	1,308	915
<b>CURRENT ASSETS &amp; PROPERTIES</b>	<b>362,910</b>	<b>383,797</b>
Inventories	34,101	37,268
Accounts Receivables	17,520	25,302
Advances & Pre-payments	7,278	16,341
Cash and Cash Equivalents	304,011	304,886
<b>TOTAL ASSETS &amp; PROPERTIES</b>	<b><u>389,466</u></b>	<b><u>410,140</u></b>
<b>SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>		
<b>SHAREHOLDERS' EQUITY</b>	<b>180,221</b>	<b>177,380</b>
Share Capital	9,940	9,940
Retained Earnings	168,374	165,844
Depreciation Fund Reserve ( Accumulated Surplus)	1,239	929
General Reserve	667	667
<b>NON CURRENT LIABILITIES</b>		
Deferred Tax Liability	995	956
<b>CURRENT LIABILITIES</b>	<b>208,249</b>	<b>231,804</b>
Advance against sales	1,052	1,052
Creditors & Accruals	201,340	226,056
Unclaimed Dividend	2,305	2,305
Provision for Income Tax	2,966	2,006
Workers' Profit Participation & Welfare Fund	586	384
<b>TOTAL SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>	<b><u>389,466</u></b>	<b><u>410,140</u></b>
<b>NET ASSETS VALUE PER SHARE - Note -12</b>	<b><u>181.31</u></b>	<b><u>178.45</u></b>

  
CFO

  
Company Secretary

  
MD & CEO

  
Director

  
Director

Chattogram, 28 December 2020

**EASTERN LUBRICANTS BLENDERS LIMITED**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2020**  
**( PROVISIONAL & UN-AUDITED )**

	Note	Taka in '000	
		July'20-Sept.'20	July'19-Sept.'19
Revenue	2.00	4,324	1,899
Direct Expenses	3.00	(7,412)	(4,802)
<b>Gross (Loss)/Profit</b>		<b>(3,087)</b>	<b>(2,903)</b>
Administrative & General Expenses		(220)	(263)
<b>Operating Profit/(Loss)</b>		<b>(3,307)</b>	<b>(3,166)</b>
Non Operating Income	4.00	6,955	4,753
Unrealized Gain/ (Loss) on Market value of Financial		393	-
<b>Profit before Contribution to WPP &amp; WF and Taxation</b>		<b>4,040</b>	<b>1,587</b>
Contribution to Workers' Profit Participation Fund		(202)	(79)
<b>Profit before taxation</b>		<b>3,839</b>	<b>1,508</b>
Provision for Income tax			
Current		(960)	(377)
Deferred	6.00	(39)	2
		(999)	(375)
<b>Profit After Taxation</b>		<b>2,840</b>	<b>1,133</b>
<b>Surplus from Investment transfer to Depreciation Fund Reserve</b>	13.00	<b>310</b>	
		2,531	1,133
Other Comprehensive Income		-	-
<b>Total Comprehensive Income</b>		<b>2,531</b>	<b>1,133</b>
<b>Earning Per Share ( EPS in Taka ) - Basic</b>	9.00	<b>2.86</b>	<b>1.14</b>

  
CFO

  
Company Secretary

  
MD & CEO

  
Director

  
Director

Chattogram, 28 December 2020

**EASTERN LUBRICANTS BLENDERS LIMITED**  
**STATEMENT OF CASH FLOW**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2020**  
**( PROVISIONAL & UN-AUDITED )**

	Taka in '000	
	July'20-Sept.'20	July'19-Sept.'19
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Cash ( Paid )/ Received from Customers & others	22,229	19,215
Net Cash Received from Suppliers & others	(22,425)	3,326
Income Tax paid	(678)	(3,260)
<b>Cash Inflow / (Outflow) from Operating Activities -Note-11.00</b>	<b>(875)</b>	<b>19,281</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Capital Expenditures	-	-
Short Term Investments in Fixed Deposits	-	50,000
<b>Cash Inflow / (Outflow) from Investing Activities</b>	<b>-</b>	<b>50,000</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>(875)</b>	<b>69,281</b>
Cash and Cash Equivalents at the beginning of the period	304,886	190,087
Cash and Cash Equivalents at the end of the period	<b>304,011</b>	<b>259,368</b>
<b>Net Operating Cash Flow per share (note-10.00)</b>	<b>(0.88)</b>	<b>19.40</b>



CFO



Company Secretary



MD & CEO



Director



Director

Chattogram, 28 December 2020

**EASTERN LUBRICANTS BLENDERS LIMITED**  
**Statement of Changes In Equity**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2020**  
**( PROVISIONAL & UN-AUDITED )**

Taka in '000

Particulars	Share Capital	Retained Earning	Depreciation Fund Reserve	General Reserve	Total
<b>Balance as on 01 July 2019</b>	9,940	171,314		408	181,662
Net Profit after tax for the year 2019-2020 (1Q)	-	1,133		-	1,133
<b>Balance as at 30 September 2019</b>	<b>9,940</b>	<b>172,447</b>		<b>408</b>	<b>182,795</b>
<b>Balance as on 01 July 2019</b>	9,940	171,314	-	408	181,662
Net Profit after tax for the year 2019-2020	-	4,470		-	4,470
Unclaimed Dividend transferred to General Reserve				259	259
Surplus From Investment			929		929
Cash Dividend for the 2018-2019	-	(9,940)		-	(9,940)
<b>Balance as at 30 June 2020</b>	<b>9,940</b>	<b>165,844</b>	<b>929</b>	<b>667</b>	<b>177,380</b>
<b>Balance as on 01 July 2020</b>	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>

  
CFO

  
Company Secretary

  
MD & CEO

  
Director

  
Director

Chattogram, 28 December 2020

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"

