MJL Bangladesh Limited

Un-audited Consolidated Financial Statements

As at and for the period ended 31 March 2018

AMAR STOCK

MJL Bangladesh Limited and its Subsidiaries
Un-audited Consolidated Statement of Financial Position
As of 31 March 2018

	Note	31.03.2018 Taka	30.06.2017 Taka
ASSETS			
Property, plant and equipment	3	18,409,605,154	15,105,398,399
Intangible assets	4	9,700,975	15,529,349
Capital work-in progress	5	1,370,353,314	1,051,877,448
Deferred tax asset	6	7,692,156	200,160,699
Investment in Subsidiary and Associate	7	189,349,863	167,450,000
Investment in bonds and shares	8	7,818,178	24,392,763
Total Non-Current Assets		**19,994,519,640**	**16,564,808,658**
Inventories	9	2,322,815,337	1,367,434,202
Trade and other receivables	10	913,250,979	1,315,027,930
Investment in bonds and shares	8.1	72,141,554	79,774,772
Inter Group/company receivables	11	1,455,852,696	1,815,954,367
Advances, deposits and prepayments	12	1,143,539,043	831,608,255
Advance income tax	13	2,415,220,197	2,093,163,457
Investments in fixed deposits	14	439,086,809	706,997,471
Cash and cash equivalents	15	826,720,269	513,587,912
Total Current Assets		**9,588,626,884**	**8,723,548,366**
TOTAL ASSETS		**29,583,146,524**	**25,288,357,024**
EQUITY AND LIABILITIES			
Share capital	16	3,016,685,980	3,016,685,980
Share premium		4,589,200,000	4,589,200,000
Retained earnings	17	3,143,858,133	2,931,920,590
		10,749,744,113	**10,537,806,570**
Non-controlling interest	18	776,706,983	612,362,953
Total Equity		**11,526,451,096**	**11,150,169,523**
Liabilities			
Deferred tax liabilities	19	464,248,796	355,657,536
Long term loan (Net off current portion)		702,914,888	1,048,233,375
Obligation under finance lease (Net off current portion)		123,034,402	354,076,602
Total Non-Current Liabilities		**1,290,198,086**	**1,757,967,513**
Long term loan (Current portion)		599,120,555	609,870,007
Obligation under finance lease (Current portion)		50,085,080	71,890,306
Short term loan	20	7,834,464,478	4,871,639,827
Bank overdraft	21	434,068,901	934,772
Trade creditors	22	987,496,008	593,183,828
Provision for income tax	23	3,137,897,218	2,781,882,182
Subscription money payable		15,203,958	15,023,185
Dividend payable		40,066,556	34,110,217
Other liabilities	24	3,668,094,588	3,401,685,662
Total Current Liabilities		**16,766,497,342**	**12,380,219,988**
Total Liabilities		**18,056,695,428**	**14,138,187,501**
TOTAL EQUITY AND LIABILITIES		**29,583,146,524**	**25,288,357,024**
Net Asset Value (NAV) - Consolidated	32	**35.63**	**34.93**

The annexed notes form an integral part of these consolidated financial statements.

SD
Chairman

SD
Chief Executive Officer

SD
Director

SD
Chief Financial Officer

SD
Company Secretary

MJL Bangladesh Limited

Un-audited Statement of Financial Position

As of 31 March 2018

	Note	31.03.2018 Taka	30.06.2017 Taka
ASSETS			
Property, Plant and Equipment	3A	6,408,906,051	4,816,486,536
Intangible assets	4A	884,191	2,062,268
Capital work-in progress	5A	435,603,617	370,536,438
Investment in Subsidiaries and Associate	7A	2,280,414,413	2,278,447,163
Investment in Bonds and Shares	8A	7,818,178	24,392,763
Total Non-Current assets		**9,133,626,450**	**7,491,925,168**
Inventories	9A	1,609,423,969	1,072,978,481
Receivables	10A	806,252,336	1,122,810,150
Investment in Bonds and Shares	8A.1	72,141,554	79,774,772
Inter company receivables	11A	2,338,624,513	2,486,626,274
Advances, deposits and prepayments	12A	381,992,778	201,616,642
Advance income tax	13A	2,415,220,197	2,093,163,457
Investments in fixed deposits	14A	439,086,809	706,997,471
Cash and cash equivalents	15A	454,237,071	92,260,029
Total Current Assets		**8,516,979,227**	**7,856,227,276**
TOTAL ASSETS		**17,650,605,676**	**15,348,152,444**
EQUITY AND LIABILITIES			
Equity			
Share capital	16	3,016,685,980	3,016,685,980
Share premium		4,074,000,000	4,074,000,000
Retained earnings	17A	3,032,481,984	3,125,530,590
Total equity		**10,123,167,964**	**10,216,216,570**
Liabilities			
Deferred tax liabilities	19A	427,156,935	355,657,536
Total Non-Current liabilities		**427,156,935**	**355,657,536**
Short term loan	20A	2,846,995,836	1,338,868,967
Bank overdraft	21A	434,068,901	934,772
Trade creditors	22A	362,890,626	274,656,326
Provision for income tax	23A	3,113,282,040	2,761,021,835
Subscription money payable		15,203,958	15,023,185
Unpaid dividend		40,066,556	34,110,217
Other liabilities	24A	287,772,860	351,663,035
Total current liabilities		**7,100,280,777**	**4,776,278,337**
Total liabilities		**7,527,437,712**	**5,131,935,873**
TOTAL EQUITY AND LIABILITIES		**17,650,605,676**	**15,348,152,444**
Net asset value (NAV)	32A	**33.56**	**33.87**

The annexed notes form an integral part of these financial statements.

SD
Chairman

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Chief Executive Officer

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Director

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Company Secretary

MJL Bangladesh Limited and its Subsidiaries

Un-audited Consolidated Statement of Profit or Loss and Other comprehensive income

For the period ended 31 March 2018

	Notes	Jul'17-Mar'18 Taka	Jul'16-Mar'17 Taka
Revenue		13,656,907,211	10,570,379,378
Less: VAT		856,720,352	804,059,310
Net revenue	26	12,800,186,859	9,766,320,068
Less: Cost of revenue	27	9,334,766,859	6,641,891,400
Gross profit		3,465,420,000	3,124,428,668
Add: Other income	28	203,014,965	67,977,177
		3,668,434,965	3,192,405,845
Less: Administrative and selling expenses	29	774,202,696	782,748,443
Income from operation		2,894,232,269	2,409,657,402
Less: Financial charge	30	522,301,043	290,692,991
Profit before tax		2,371,931,226	2,118,964,411
Less: Provision for income tax			
Current tax	23	364,124,800	548,837,341
Deferred tax		301,059,805	3,132,719
		665,184,605	551,970,060
Net profit after tax		**1,706,746,621**	**1,566,994,350**
Other comprehensive income	2.10	6,861,030	(30,034,275)
Total comprehensive income		**1,713,607,651**	**1,536,960,075**
Non Controlling Interest (Share of operating profit/(loss)		164,094,030	5,387,420
Comprehensive income attributable to ordinary shareholders		1,549,513,621	1,531,572,655
		1,713,607,651	**1,536,960,075**
Consolidated Earnings Per Share (EPS) - Basic	31	**5.12**	**5.11**

The annexed notes form an integral part of these consolidated financial statements.

SD	SD	SD
Chairman	**Chief Executive Officer**	**Director**

SD	SD
Chief Financial Officer	**Company Secretary**

AMARSTOCK

MJL Bangladesh Limited
Un-Audited Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the Period ended 31 March 2018

	Jan-Mar'18	Jan-Mar'17	Jul'17-Mar'18	Jul'16-Mar'17
	BDT	BDT	BDT	BDT
Revenue	4,674,140,100	3,891,119,757	13,656,907,211	10,570,379,378
Less: VAT	288,876,489	284,625,868	856,720,352	804,059,310
Net Revenue	4,385,263,611	3,606,493,890	12,800,186,859	9,766,320,068
Less: Cost of Revenue	3,083,891,685	2,602,560,476	9,334,766,859	6,641,891,400
Gross profit	1,301,371,926	1,003,933,414	3,465,420,000	3,124,428,668
Add: Other income	64,237,763	(17,177,276)	203,014,965	67,977,177
	1,365,609,689	986,756,138	3,668,434,965	3,192,405,846
Less: Administrative and selling expenses	245,541,533	106,480,704	774,202,696	782,748,443
Financial charges	197,398,872	79,167,577	522,301,043	290,692,991
	442,940,404	185,648,281	1,296,503,739	1,073,441,434
Profit before tax	922,669,285	801,107,856	2,371,931,227	2,118,964,411
Less: Provision for Income Tax				
Current tax	110,137,631	227,725,732	364,124,800	548,837,341
Deferred tax	134,723,873	(19,063,018)	301,059,805	3,132,719
	244,861,503	208,662,714	665,184,605	551,970,060
Profit after Tax	**677,807,781**	**592,445,142**	**1,706,746,622**	**1,566,994,351**
Other comprehensive income	**3,672,702**	**57,132**	**6,861,030**	**(30,034,275)**
Total comprehensive income	**681,480,484**	**592,502,274**	**1,713,607,651**	**1,536,960,075**
Earning per share (EPS) - Consolidated	**2.13**	**1.96**	**5.12**	**5.11**

SD
Chairman

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Chief Executive Officer

SD
Director

SD
Chief Financial Officer

SD
Company Secretary

MJL Bangladesh Limited

Un-audited Statement of profit or loss and other comprehensive income

For the period ended 31 March 2018

(Amount in Taka)

	Note	Jul'17-Mar'18				Jul'16-Mar'17
		Oil Tanker Unit	Manufacturing Unit	Trading Unit	Total	Total
Revenue		561,452,665	3,211,744,347	2,944,357,802	6,717,554,814	6,783,599,291
Less: VAT		-	413,145,151	378,967,776	792,112,927	764,472,189
Net revenue	26A	561,452,665	2,798,599,196	2,565,390,026	5,925,441,887	6,019,127,102
Less: Cost of revenue	27 A	428,949,493	1,628,919,252	1,892,896,293	3,950,765,038	3,637,558,140
Gross profit		132,503,173	1,169,679,944	672,493,733	1,974,676,850	2,381,568,961
Add: Other income	28A	-	97,821,436	89,669,909	187,491,345	103,406,343
		132,503,173	1,267,501,380	762,163,642	2,162,168,195	2,484,975,304
Less: Administrative and selling expenses	29A	48,831,710	179,026,242	164,107,864	391,965,816	499,246,637
Financial charges	30A	255,368	42,640,282	39,087,039	81,982,689	9,953,778
		49,087,078	221,666,524	203,194,903	473,948,505	509,200,415
Profit before tax		83,416,095	1,045,834,856	558,968,739	1,688,219,690	1,975,774,889
Less: Provision for income tax:						
Current tax	23A				352,260,205	516,880,808
Deferred tax	19A				71,499,399	(18,189,296)
					423,759,604	498,691,512
Net Profit after tax					**1,264,460,086**	**1,477,083,378**
Other comprehensive income						11,914,391
Total comprehensive income					**1,264,460,086**	**1,488,997,768**
Earnings per share (EPS) - Basic	31A				**4.19**	**4.90**

The annexed notes form an integral part of these financial statements.

SD	SD	SD
Chairman	**Chief Executive Officer**	**Director**

SD	SD
Chief Financial Officer	**Company Secretary**

AMARSTOCK

MJL Bangladesh Limited
Un-Audited Statement of Profit or Loss and Other Comprehensive Incor
For the Period ended 31 March 2018

	Jan-Mar'18	Jan-Mar'17	Jul'17-Mar'18	Jul'16-Mar'17
	BDT	BDT	BDT	BDT
Revenue	2,403,661,290	2,437,231,745	6,717,554,814	6,783,599,291
Less: VAT	268,075,331	270,065,410	792,112,927	764,472,189
Net Revenue	2,135,585,959	2,167,166,334	5,925,441,887	6,019,127,102
Less: Cost of Revenue	1,257,169,588	1,291,790,892	3,950,765,038	3,637,558,140
Gross profit	878,416,371	875,375,443	1,974,676,850	2,381,568,961
Add: Other income	59,202,462	25,259,427	187,491,345	103,406,343
	937,618,833	900,634,870	2,162,168,195	2,484,975,304
Less: Administrative and selling expenses	117,707,207	131,795,469	391,965,816	499,246,637
Financial charges	52,289,095	(6,239,187)	81,982,689	9,953,778
	169,996,302	125,556,282	473,948,505	509,200,415
Profit before tax	767,622,531	775,078,588	1,688,219,690	1,975,774,889
Less: Provision for Income Tax				
Current tax	104,123,499	200,279,940	352,260,205	516,880,808
Deferred tax	90,050,866	(4,207,887)	71,499,399	(18,189,296)
	194,174,365	196,072,053	423,759,604	498,691,512
Profit after Tax	**573,448,166**	**579,006,535**	**1,264,460,086**	**1,477,083,377**
Other comprehensive income	-	-	-	**11,914,391**
Total comprehensive income	**573,448,166**	**579,006,535**	**1,264,460,086**	**1,488,997,768**
Earning per share (EPS) - Consolidated	**1.90**	**1.92**	**4.19**	**4.90**

SD
Chairman

SD
Chief Executive Officer

SD
Director

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Chief Financial Officer

SD
Company Secretary

MJL Bangladesh Limited and its Subsidiaries

Un-audited Consolidated statement of changes in equity

For the period ended 31 March 2018

(Amount in Taka)

Particulars	Share Capital	Share Premium	Share Money Deposit	Retained Earnings	Non Controlling Interest	Total Equity
Balance as on 01 July 2017	**3,016,685,980**	**4,589,200,000**	**-**	**2,931,920,590**	**612,362,953**	**11,150,169,523**
Share Capital Issued to NCI by OCL	-	-	-	-	250,000	250,000
Dividend for the period of 2016-17				(1,357,508,691)	-	(1,357,508,691)
Consolidated net profit after tax during the year	-	-	-	1,549,513,621	164,094,030	1,713,607,652
Share of R/E of MJL (S) Pte.Ltd.	-	-	-	19,932,613	-	19,932,613
Balance at 31 March 2018	**3,016,685,980**	**4,589,200,000**	**-**	**3,143,858,133**	**776,706,983**	**11,526,451,096**
Balance as on 01 July 2016	**2,742,441,800**	**4,589,200,000**	**-**	**1,875,887,268**	**529,896,907**	**9,737,425,975**
Dividend for the year 2015-2016	274,244,180			(1,096,976,720)		(822,732,540)
Forex adjustment of share capital					11,420,337	11,420,337
Total Comprehensive Income for the year	-	-	-	1,531,572,655	5,387,420	1,536,960,075
Balance at 31 March 2017	**3,016,685,980**	**4,589,200,000**	**-**	**2,310,483,203**	**546,704,664**	**10,463,073,847**

The annexed notes form an integral part of these consolidated financial statements.

SD
Chairman

SD
Chief Executive Officer

SD
Director

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Chief Financial Officer

SD
Company Secretary

AMARSTOCK

MJL Bangladesh Limited

Un-audited Statement of changes in equity

For the period ended 31 March 2018

(Amount in Taka)

Particulars	Share Capital	Share Premium	Retained Earnings	Equity Total
Balance as on 01 July 2017	**3,016,685,980**	**4,074,000,000**	**3,125,530,590**	**10,216,216,570**
Dividend for the period of 2016-17		-	(1,357,508,691)	(1,357,508,691)
Total Comprehensive Income for the year	-	-	1,264,460,086	1,264,460,086
Balance at 31 March 2018	**3,016,685,980**	**4,074,000,000**	**3,032,481,984**	**10,123,167,964**
Balance as on 01 July 2016	**2,742,441,800**	**4,074,000,000**	**2,225,449,852**	**9,041,891,652**
Dividend for the year 2015-2016	274,244,180	-	(1,096,976,720)	(822,732,540)
Total comprehensive income for the year	-	-	1,488,997,768	1,488,997,768
Balance at 31 March 2017	**3,016,685,980**	**4,074,000,000**	**2,617,470,900**	**9,708,156,880**

The annexed notes form an integral part of these financial statements.

SD
Chairman

SD
Chief Executive Officer

SD
Director

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Chief Financial Officer

SD
Company Secretary

AMAR STOCK

MJL Bangladesh Limited and its Subsidiaries
Un-audited Consolidated statement of cash flows
For the period ended 31 March 2018

		Jul'17-Mar'18 Taka	Jul'16-Mar'17 Taka
A.	**Cash flows from operating activities**		
	Cash received from revenue	14,142,015,339	11,437,265,143
	Payroll and other payments to employees	(435,676,879)	(248,636,547)
	Payment to suppliers	(9,636,987,612)	(6,382,325,581)
	Payment for admin & selling expenses	(451,134,162)	(1,480,075,789)
	Finance expenses paid	(457,168,469)	(257,787,054)
	Income tax paid	(330,290,499)	(302,376,381)
	Other business income	32,461,080	(31,770,194)
	Net cash flow from operating activities	**2,863,218,800**	**2,734,293,597**
B.	**Cash flow from investing activities**		
	Payment against Capital work-in progress	(1,832,435,907)	(316,380,167)
	Proceeds from sale of fixed assets	189,200	2,912,585
	Advance for land	(275,042,705)	
	Investment in FDR	267,910,662	(152,305,246)
	Investment in Subsidiary	-	(34,980,210)
	Inter-Company payment	161,124,888	(859,723,754)
	Investment in bond and shares	17,926,915	(64,590,044)
	Investment income received	167,956,707	103,248,091
	Acquisition of fixed assets	(2,474,309,570)	(2,245,822,522)
	Net cash used in investing activities	**(3,966,679,810)**	**(3,567,641,267)**
C.	**Cash flows from financing activities**		
	Share capital issued	250,000	
	Share Money Received	200,000,000	
	Long term debt	(356,067,939)	(367,946,692)
	Share premium received	-	
	Subscription money paid	(14,960)	(3,967)
	Dividend paid	(1,351,552,352)	(1,084,577,464)
	Short term loan	2,743,701,765	1,836,263,194
	Bank overdraft	433,134,130	(28,174,670)
	Long term loan	(252,847,426)	
	Net cash used in financing activities	**1,416,603,218**	**355,560,401**
D.	**Net (decrease)/ increase in cash and cash equivalents (A+B+C)**	313,142,209	(477,787,269)
E.	Cash and cash equivalent at beginning of the year	513,578,060	953,901,134
F.	**Cash and cash equivalent at end of the year**	**826,720,269**	**476,113,865**
	Consolidated Net Operating Cash Flow Per Share (NOCFPS)	**9.49**	**9.06**

The annexed notes form an integral part of these Consolidated financial statements.

SD	SD	SD
Chairman	**Chief Executive Officer**	**Director**
SD		SD
Chief Financial Officer		**Company Secretary**

MJL Bangladesh Limited
Un-Audited Consolidated Statement of Cash Flows
For the period ended 31 March 2018

(Amount in BDT)

	Jan-Mar'18	Jan-Mar'17	Jul'17-Mar'18	Jul'16-Mar'17
	BDT	BDT	BDT	BDT
Cash flows from operating activities:				
Cash received from trade and other receivables	4,626,151,504	4,292,444,653	14,142,015,339	11,437,265,143
Payroll and other payments to employees	(120,453,831)	(11,315,249)	(435,676,879)	(248,636,547)
Payment to trade and other payables	(3,104,682,111)	(2,339,210,576)	(9,636,987,612)	(6,382,325,581)
Payment for administrative and selling expenses	208,209,752	(1,021,402,448)	(451,134,162)	(1,480,075,789)
Finance expenses paid	(177,868,245)	(91,504,283)	(457,168,469)	(257,787,054)
Income tax paid	(218,652,899)	(183,821,091)	(330,290,499)	(302,376,381)
Received against other business income	6,530,545	(39,892,037)	32,461,080	(31,770,194)
A. Net cash flows from operating activities	**1,219,234,717**	**605,298,969**	**2,863,218,800**	**2,734,293,597**
Cash flow from investing activities				
Payment against Capital work-in progress	(56,996,878)	1,253,751	(1,832,435,907)	(316,380,167)
Proceeds from sale of fixed assets	-	1,622,801	189,200	2,912,585
Advance for land	(235,537,125)	-	(275,042,705)	-
Investment in FDR	584,923,240	190,337,199	267,910,662	(152,305,246)
Investment in Subsidiary	-	-	-	(34,980,210)
Inter-Company payment	(164,656,023)	(490,191,289)	161,124,888	(859,723,754)
Investment in bond and shares	9,664,250	(7,978,559)	17,926,915	(64,590,044)
Investment income received	64,513,641	38,143,706	167,956,707	103,248,091
Acquisition of fixed assets	(764,360,032)	(396,318,484)	(2,474,309,570)	(2,245,822,522)
B. Net cash used in investing activities	**(562,448,927)**	**(663,130,875)**	**(3,966,679,810)**	**(3,567,641,267)**
Cash flows from financing activities:				
Share capital issued	-	-	250,000	-
Share money deposit	200,000,000	-	200,000,000	
Long term debt	(80,836,037)	(329,423,068)	(356,067,939)	(367,946,692)
Share premium received	-	-	-	-
Subscription money paid	(7,480)	74,742	(14,960)	(3,967)
Dividend paid	(1,171,179,065)	(440,148,689)	(1,351,552,352)	(1,084,577,464)
Short term loan	2,184,835	265,373,641	2,743,701,765	1,836,263,194
Bank overdraft	417,868,382	(25,422,092)	433,134,130	(28,174,670)
Long term loan	(105,188,470)	-	(252,847,426)	-
C. Net cash flows from financing activities	**(737,157,833)**	**(529,545,466)**	**1,416,603,218**	**355,560,401**
Net increase in cash and cash equivalent (A+B+C)	(80,372,044)	(587,377,372)	313,142,209	(477,787,269)
Cash and cash equivalent at beginning of the Period	907,092,312	1,063,491,237	513,578,060	953,901,134
Cash and cash equivalent at end of the Period	**826,720,269**	**476,113,865**	**826,720,269**	**476,113,865**
Net Operating Cash Flow Per Share (NOCFPS)	**4.04**	**2.01**	**9.49**	**9.06**

SD	SD	SD
Chairman	**Chief Executive Officer**	**Director**
SD		SD
Chief Financial Officer		**Company Secretary**

MJL Bangladesh Limited

Un-audited Statement of Cash Flows

For the period ended 31 March 2018

		Jul'17-Mar'18 Taka	Jul'16-Mar'17 Taka
A.	**Cash flows from operating activities**		
	Cash received from revenue	6,337,460,411	6,032,298,960
	Payroll and other payments to employees	(234,979,181)	(193,261,166)
	Payment to Suppliers	(4,302,805,531)	(3,443,837,680)
	Payment for admin & selling expenses	(262,700,859)	(218,996,654)
	Finance expenses Paid	(49,555,348)	(1,041,979)
	Income tax paid	(322,056,740)	(302,376,381)
	Other Business Income	20,523,650	3,843,786
	Net cash flow from operating activities	**1,185,886,399**	**1,876,628,887**
B.	**Cash flows from investing activities**		
	Payment against capital work-in progress	(1,567,069,220)	(286,111,740)
	Proceeds from sale of fixed assets	189,200	2,912,584
	Advance for land	(275,042,705)	-
	Investment in FDR	267,910,662	97,694,754
	Inter-Company payment	146,034,511	(191,766,316)
	Investment in bond and shares	17,926,915	(64,590,044)
	Investment income received	167,956,707	103,248,091
	Acquisition of fixed assets	(171,509,115)	(19,773,862)
	Net cash used in investing activities	**(1,413,603,045)**	**(358,386,533)**
C.	**Cash flows from financing activities**		
	Subscription Money Paid	(14,960)	(3,967)
	Dividend paid	(1,351,552,352)	(1,084,577,464)
	Short term loan	1,508,126,870	(648,033,625)
	Bank Overdraft	433,134,130	(28,174,670)
	Net cash used in financing activities	**589,693,688**	**(1,760,789,726)**
D.	**Net cash decrease in cash and cash equivalents (A+B+C)**	361,977,042	(242,547,373)
E.	Cash & Cash equivalents at beginning of the year	92,260,029	406,820,167
F.	**Cash & Cash equivalents at end of the year**	**454,237,071**	**164,272,794**
	Net Operating Cash Flow Per Share (NOCFPS)	**3.93**	**6.22**

The annexed notes form an integral part of these financial statements.

SD	SD	SD
Chairman	Chief Executive Officer	Director

SD	SD
Chief Financial Officer	Company Secretary

AMARSTOCK

MJL Bangladesh Limited
Un-Audited Statement of Cash Flows
For the period ended 31 March 2018

(Amount in BDT)

	Jan-Mar'18	Jan-Mar'17	Jul'17-Mar'18	Jul'16-Mar'17
	BDT	BDT	BDT	BDT
Cash flows from operating activities:				
Cash received from Revenue	2,245,622,458	2,503,967,919	6,337,460,411	6,032,298,960
Payroll and other payments to employees	(89,828,390)	(67,069,573)	(234,979,181)	(193,261,166)
Payment to Suppliers	(1,166,639,665)	(1,126,028,578)	(4,302,805,531)	(3,443,837,680)
Payment for Admin & Selling Expenses	27,821,754	(96,943,412)	(262,700,859)	(218,996,654)
Finance Expenses Paid	(32,178,125)	6,573,486	(49,555,348)	(1,041,979)
Income Tax Paid	(210,419,140)	(183,821,091)	(322,056,740)	(302,376,381)
Other Business Income	1,735,000	2,603,286	20,523,650	3,843,786
A. Net cash flows from operating activities	**776,113,892**	**1,039,282,037**	**1,185,886,399**	**1,876,628,887**
Cash flow from investing activities				
Payment against Capital Work-in Progress	(94,622,888)	(65,533,090)	(1,567,069,220)	(286,111,740)
Proceeds from sale of fixed assets	-	1,622,800	189,200	2,912,584
Advance for Land	(235,537,125)	-	(275,042,705)	-
Encashment of FDR & Bonds/(Investment in FDR & Bonds)	584,923,240	190,337,199	267,910,662	97,694,754
Investment in Subsidiary	-	-	-	
Inter-Company payment	(183,233,163)	(595,149,661)	146,034,511	(191,766,316)
Investment in bond and shares	9,664,250	(7,978,559)	17,926,915	(64,590,044)
Financial Income received	64,513,641	38,143,707	167,956,707	103,248,091
Acquisition of fixed assets	(167,907,632)	(2,622,605)	(171,509,115)	(19,773,862)
B. Net cash used in investing activities	**(22,199,677)**	**(441,180,210)**	**(1,413,603,045)**	**(358,386,533)**
Cash flows from financing activities:				
Subscription Money Paid	(7,480)	74,742	(14,960)	(3,967)
Dividend paid	(1,171,179,065)	(440,148,688)	(1,351,552,352)	(1,084,577,464)
Short term loan	(236,040,342)	(574,540,362)	1,508,126,870	(648,033,625)
Bank Overdraft	417,868,382	(25,422,092)	433,134,130	(28,174,670)
Long term loan (project)	-	-	-	-
C. Net cash flows from financing activities	**(989,358,505)**	**(1,040,036,400)**	**589,693,688**	**(1,760,789,726)**
Net increase in cash and cash equivalent (A+B+C)	(235,444,290)	(441,934,573)	361,977,042	(242,547,373)
Cash and cash equivalent at beginning of the Period	689,681,362	606,207,367	92,260,029	406,820,167
Cash and cash equivalent at end of the Period	**454,237,071**	**164,272,794**	**454,237,071**	**164,272,794**
Net Operating Cash Flow Per Share (NOCFPS)	**2.57**	**3.45**	**3.93**	**6.22**

SD
Chairman

SD
Chief Executive Officer

SD
Director

SD
Chief Financial Officer

SD
Company Secretary

		31.03.2018 Taka	30.06.2017 Taka
3	**Consolidated Property, plant and equipment**		
A.	**Cost**		
	Opening Balance	17,372,763,668	13,688,156,101
	Add: Addition during the year	4,100,514,783	3,697,938,918
		21,473,278,451	17,386,095,019
	Less: Disposal/adjustment during the year	(1,269,090)	(9,438,115)
	Adjustment of exchange rate	2,160,591	(3,893,236)
	Total (A)	21,474,169,952	17,372,763,668
B.	**Accumulated depreciation**		
	Opening Balance	2,267,365,269	1,513,624,233
	Add: Addition during the year	797,564,862	763,957,325
		3,064,930,131	2,277,581,558
	Less: Adjustment/disposal during the year	(1,188,847)	(8,827,777)
		3,063,741,284	2,268,753,781
	Adjustment of exchange rate	823,514	(1,388,512)
	Total (B)	3,064,564,798	2,267,365,269
C.	**Written Down Value (A-B)**	**18,409,605,154**	**15,105,398,399**

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

3A	**Property, Plant & Equipment**		
A.	**Cost**		
	Opening balance	6,093,544,351	5,705,174,940
	Add: Addition during the year	1,785,962,578	397,142,324
		7,879,506,928	6,102,317,264
	Less: Adjustment/ Disposal during the year	(1,195,161)	(8,772,913)
	Total (A)	7,878,311,768	6,093,544,351
B.	**Accumulated depreciation**		
	Opening balance	1,277,057,815	1,067,899,106
	Add: Charged during the year	193,491,475	217,835,784
		1,470,549,290	1,285,734,890
	Less: Adjustment/ Disposal during the year	(1,143,573)	(8,677,075)
	Total (B)	1,469,405,717	1,277,057,815
C.	**Written down value (A-B)**	**6,408,906,051**	**4,816,486,536**

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

4	**Consolidated Intangible assets**		
A.	**Cost**		
	Opening balance	30,833,105	12,041,043
	Add: Addition during the year	206,250	18,792,062
	Total (A)	**31,039,355**	**30,833,105**
B.	**Accumulated Amortization**		
	Opening balance	15,303,756	7,562,821
	Add: Charged during the year	6,034,624	7,740,935
	Total (B)	**21,338,380**	**15,303,756**
C.	**Written down value (A-B)**	**9,700,975**	**15,529,349**

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

		31.03.2018 Taka	30.06.2017 Taka
4A	**Intangible assets**		
	A. Cost		
	Opening balance	11,438,794	11,438,794
	Add: Addition during the year	-	-
	Total (A)	**11,438,794**	**11,438,794**
	B. Accumulated Amortization		
	Opening balance	9,376,526	7,362,072
	Add: Charged during the year	1,178,077	2,014,454
	Total (B)	10,554,603	9,376,526
	C. Written down value (A-B)	**884,191**	**2,062,268**
	A schedule of intangible assets is given in annexure-B.		
5	**Consolidated capital work in progress**		
	Opening balance	1,051,877,448	273,019,954
	Add: Addition during the year	4,025,659,460	4,039,722,807
		5,077,536,908	4,312,742,761
	Less: Transferred during the year	3,707,183,594	3,260,865,313
		1,370,353,314	**1,051,877,448**
5A	**Capital work in Progress**		
	Opening balance	370,536,438	234,431,995
	Add: Addition during the year	1,568,514,058	201,161,720
		1,939,050,496	435,593,715
	Less: Transferred during the year	1,503,446,879	65,057,276
		435,603,617	**370,536,438**
6	**Consolidated Deferred Tax Assets**		
	Deferred tax asset - OPL	-	185,486,754
	Deferred tax asset - OCL	7,692,156	14,673,945
		7,692,156	**200,160,699**
7	**Consolidated investment in subsidiaries**		
	Investment in Omera Petroleum Ltd	1,073,333,332	1,073,333,332
	Investment in MJL & AKT Petroleum Co. Ltd	78,687,000	78,687,000
	Investment in Omera Cylinders Ltd	1,118,176,831	1,118,176,831
	Invstmnt in -Omera Gas One	159,200,000	159,200,000
	Investment in Omera Logistics Ltd.	8,250,000	8,250,000
	Investment in MJL (S) Pte.Ltd.	1,967,250	-
		2,439,614,413	**2,437,647,163**
	Less: Inter-company transaction	2,270,197,163	2,270,197,163
	Add : Share of R/E of MJL (S) Pte.Ltd.	19,932,613	
		(2,250,264,550)	**(2,270,197,163)**
		189,349,863	**167,450,000**
7A	**Investment in Subsidiaries**		
	Investment in Omera Petroleum Ltd	1,073,333,332	1,073,333,332
	Investment in MJL & AKT Petroleum Co. Ltd	78,687,000	78,687,000
	Investment in Omera Cylinders Ltd	1,118,176,831	1,118,176,831
	Investment in Omera Logistics Ltd.	8,250,000	8,250,000
	Investment in MJL (S) Pte.Ltd.	1,967,250	-
		2,280,414,413	**2,278,447,163**
8	**Consolidated investment in Zero Coupon Bond (Non Current Portion)**		
	MJL Bangladesh Limited	**7,818,178**	**24,392,763**
8.1	**Consolidated investment in Bonds and Shares (Current Portion)**		
	MJL Bangladesh Limited	**72,141,554**	**79,774,772**

			31.03.2018 Taka	30.06.2017 Taka
8A	**Investment in Bonds and Shares**			
	Non Current Portion		7,818,178	24,392,763
	Current Portion		15,792,173	16,871,450
			23,610,351	**41,264,213**
8A.1	**Investment in Bonds and Shares**			
	Investments in Zero Coupon Bond (Current portion)		15,792,173	16,871,450
	Investment in Portfolio		22,345,069	21,899,010
	Investment in Prime Bank Securities Ltd		4,312	4,312
	Investments in Mutual Funds		34,000,000	41,000,000
			72,141,554	**79,774,772**
9	**Consolidated inventories**			
	MJL Bangladesh Limited		1,609,423,969	1,072,978,479
	Omera Petroleum Ltd		400,802,009	171,583,833
	Omera Cylinders Ltd		312,589,359	122,871,890
			2,322,815,337	**1,367,434,202**
9A	**Inventories**			
	Raw materials	(Note : 9A.1)	420,906,255	408,469,345
	Goods in transit	(Note : 9A.2)	141,253,357	139,540,852
	Work-in-progress	(Note : 9A.3)	31,971,665	31,939,803
	Finished goods	(Note : 9A.4)	855,037,322	463,344,738
	Vessel stocks	(Note : 9A.5)	160,255,369	29,683,744
			1,609,423,969	**1,072,978,481**
9A.1	**Raw materials**			
	Opening balance		408,469,345	239,176,377
	Add: Purchase during the year		1,133,808,233	1,420,113,110
			1,542,277,578	1,659,289,487
	Less: Consumption during the year		1,121,371,323	1,250,820,142
			420,906,255	**408,469,345**
9A.2	**Goods in transit**			
	Opening balance		139,540,852	253,803,109
	Add: Addition during the year		3,911,297,020	2,164,341,624
			4,050,837,872	2,418,144,733
	Less: Transferred during the year		3,909,584,515	2,278,603,882
			141,253,357	**139,540,852**
9A.3	**Work-in-progress**			
	Opening balance		31,939,803	21,495,599
	Add: Addition during the year		276,743,965	149,763,547
			308,683,768	171,259,146
	Less: Transferred during the year		276,712,103	139,319,343
			31,971,665	**31,939,803**
9A.4	**Finished goods**			
	Opening balance		463,344,738	625,412,205
	Add: Addition during the year		2,525,734,621	3,968,888,996
			2,989,079,359	4,594,301,202
	Less: Cost of revenue during the year		2,134,042,037	4,130,956,464
			855,037,322	**463,344,738**
9A.5	**Vessel stocks**			
	Opening balance		29,683,745	29,368,449
	Add: Addition during the year		246,267,056	169,506,052
			275,950,801	198,874,501
	Less: Consumption during the year		115,695,432	169,190,757
			160,255,369	**29,683,744**

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		31.03.2018 Taka	30.06.2017 Taka
10	**Consolidated trade and other receivables**		
	Accounts receivables	346,532,750	294,796,016
	Receivable from Vessel	68,737,091	226,300,409
	Accrued interest receivable	7,476,360	10,139,390
	Other receivables	473,489,039	782,866,901
	Bank guarantee margin	101,683,893	925,214
		997,919,133	**1,315,027,930**
	Less: Set-off of subsidiaries' balance	84,668,154	-
		913,250,979	**1,315,027,930**
10A	**Receivables**		
	Accounts receivables	258,684,065	198,236,601
	Receivable from vessel freight	68,737,091	226,300,409
	Accrued interest receivables	7,476,360	10,139,390
	Other receivables	370,596,142	688,133,750
	Bank guarantee margin	100,758,678	-
		806,252,336	**1,122,810,150**
11	**Consolidated inter company receivables**		
	Omera Fuels Limited — Group Company	1,215,208,757	1,192,156,451
	Omera Home Appliance — Group Company	56,248,124	82,833,670
	Omera Cylinders Limited — Subsidiary of MJLBL	60,281,851	58,790,900
	Omera Petroleum Limited — Subsidiary of MJLBL	825,304,461	613,653,638
	MJL (Singapore) PTE. LTD — Group Company	134,991,998	498,883,473
	Omera Gas Stove Limited — Group Company	1,170,838	
	Omera Logistics Ltd — Group Company	19,205,356	15,202,867
	Omera Steels Ltd — Group Company	19,562,719	19,406,669
	Omera Chemicals Ltd — Group Company	8,198,606	5,707,316
	Omera Gas One — Group Company	1,266,608	1,763,919
		2,341,439,318	**2,488,398,903**
	Less: Set-off of subsidiaries' balance	(885,586,622)	(672,444,536)
	Inter Company receivables-Group Company	**1,455,852,696**	**1,815,954,367**
11 A	**Inter company receivables**		
	Omera Fuels Limited — Group Company	1,215,208,757	1,192,156,451
	Omera Home Appliance — Group Company	56,248,124	82,833,670
	MJL (Singapore) PTE. LTD — Group Company	134,991,998	498,883,473
	Omera Petroleum Limited — Subsidiary of MJLBL	825,291,928	613,653,638
	Omera Cylinders Limited — Subsidiary of MJLBL	59,917,025	58,790,900
	Omera Logistics Ltd — Group Company	19,205,356	15,202,867
	Omera Steels Ltd — Group Company	19,562,719	19,406,669
	Omera Chemicals Ltd — Group Company	8,198,606	5,698,606
		2,338,624,513	**2,486,626,274**
12	**Consolidated advances, deposits and prepayments**		
	Advance to employees	26,026,006	21,986,689
	Advance to suppliers	211,772,387	263,981,164
	Advance for Land	288,320,672	108,933,992
	Prepaid expenses	9,890,220	15,571,157
	Security deposits	22,441,857	22,036,784
	VAT receivables	20,821,978	-
	Deferred Expenses- MTOQ	-	25,317,500
	Prepaid insurance premium	5,531,106	3,499,771
	Prepaid rent	33,526	19,000
	Prepayment	6,680,737	10,141,244
	VAT current account	3,090,582	2,526,252
	Advance income tax deducted at source	531,206,886	339,360,580
	Prepaid rent-leasehold land-mongla port	17,723,086	18,234,122
		1,143,539,043	**831,608,255**

			31.03.2018 Taka	30.06.2017 Taka
12A	**Advances, deposits and prepayments**			
	Advance to employees		22,950,811	18,658,497
	Advance to suppliers		37,035,651	32,058,746
	Advance for Land		288,320,672	108,933,992
	Prepaid expenses		9,890,220	15,571,157
	Security deposits		2,973,446	1,076,750
	VAT receivables		20,821,978	-
	Deferred expenses- MTOQ		-	25,317,500
			381,992,778	**201,616,642**
13	**Consolidated advance income tax**			
	MJL Bangladesh Limited		**2,415,220,197**	**2,093,163,457**
13A	**Advance income tax**			
	Opening balance		2,093,163,457	1,695,170,946
	Add: Paid during the year		322,056,740	397,992,511
			2,415,220,197	**2,093,163,457**
14	**Consolidated investment in fixed deposits**			
	Prime Bank Limited		124,364,065	108,543,024
	Union Capital Limited		14,678,389	13,654,328
	One Bank Limited		12,035,784	11,599,791
	AB Bank Limited		67,685,716	65,805,328
	LankaBangla Finance		220,322,854	207,395,000
	Delta Brac Housing Limited		-	300,000,000
	Al-Arafah Bank		1	-
			439,086,809	**706,997,471**
14A	**Investments in fixed deposits**			
	Name of the bank			
	Prime Bank Limited		124,364,065	108,543,024
	Union Capital Limited		14,678,389	13,654,328
	One Bank Limited		12,035,784	11,599,791
	AB Bank Limited		67,685,716	65,805,328
	LankaBangla Finance		220,322,854	207,395,000
	Delta Brac Housing Limited		-	300,000,000
	Al-Arafah Bank		1	-
			439,086,809	**706,997,471**
15	**Consolidated cash and cash equivalents**			
	Cash in hand		3,634,721	4,203,451
	Cash at bank		823,085,547	509,384,461
			826,720,269	**513,587,912**
15A	**Cash and cash equivalents**			
	Cash in hand		374,886	226,283
	Cash at bank	(Note: 15A.1)	453,862,184	92,033,746
			454,237,071	**92,260,029**

		31.03.2018 Taka	30.06.2017 Taka
15A.1	**Cash at bank**		
	Bank name and type of account		
	The Hongkong & Shanghai Banking Corporation Ltd- CD	11,933,171	5,273,916
	The Hongkong & Shanghai Banking Corporation Ltd- STD	30,329,059	3,147,825

The Hongkong & Shanghai Banking Corporation Ltd- USD	4,661,788	2,827,508
The Hongkong & Shanghai Banking Corporation Ltd- -DIV'12	4,872,943	5,590,979
Standard Chartered Bank-STD	201,611	202,302
Standard Chartered Bank-USD	4,196,524	1,934,877
Trust Bank Limited-CD	21,686	22,261
Commercial Bank of Ceylon PLC-STD	4,732,303	3,080,823
Dhaka Bank Limited-STD	219,021	219,021
Prime Bank Limited-CD	12,690,050	4,316,505
Premier Bank Limited-CD	958,930	958,930
CITI Bank N.A.-STD	2,146,114	2,122,377
CITI Bank N.A.-USD	14,120,888	10,047,049
AB Bank Limited-CD	17,639	2,778
Brac Bank Limited (EII)	1,603,455	1,604,179
Brac Bank Limited (IPO)	10,284,848	177,102
Brac Bank Limited ($)	4,263,468	4,139,440
Brac Bank Limited (€)	260,608	233,185
Brac Bank Limited (£)	422,683	376,691
BracB-1501201831146005 (Plus)	304,196,771	16,961,006
BracB-1501201831146006-CD A/c	230	1,336
BracB-1520201831146001(DIV-10)	5,288,305	758,278
BracB-1520201831146003(DIV-11)	4,548,313	6,369,500
BracB-1501201831146007-DIV-15	7,304,606	7,616,332
BracB-1526201831146001-DIV-Final 15	2,812,115	2,836,659
BracB-1510201831146001-DIV-16-17	6,518,990	-
BracB-1520201831146002- Fractn	112,709	114,208
EBL-1011360164857 (HPA Corp)	4,890,451	230,763
AB Bank-4009-774675-430 SND	231,225	227,388
BK-HSBC-MJLL-001-012087-070-DIV'13	5,159,472	5,368,522
BK-HSBC-MJLL-001-0120807-932-DIV'14	3,500,217	3,874,077
Bank Alfalah-0702-01701493-CD	836	1,411
Jamuna Bank Limited - CD 00010210015507	1,361,155	1,396,530
	453,862,184	**92,033,746**

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		31.03.2018 Taka	30.06.2017 Taka
16	**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
		3,016,685,980	**3,016,685,980**

Details of shareholdings are as under:

Name of the shareholder	No. of share	% of holding		
EC Securities Limited	157,054,113	52.062	1,570,541,130	1,570,541,130
Jamuna Oil Company Limited	58,687,524	19.454	586,875,240	586,875,240
Parkesine Products Ltd.	6,691	0.002	66,910	66,910
Azam J. Chowdhury	6,691	0.002	66,910	66,910
Marina Yasmin Chowdhury	6,691	0.002	66,910	66,910
Tanjil Chowdhury	6,691	0.002	66,910	66,910
Dilruba Chowdhury	6,691	0.002	66,910	66,910
Others	85,893,506	28.474	858,935,060	858,935,060
	301,668,598	**100**	**3,016,685,980**	**3,016,685,980**

Slab wise number of shares	No. of shareholders	No. of shares	% of holding	% of holding
Less than 500	52,028	5,632,932	1.87	2.10
From 500 to 5,000	4,091	6,931,920	2.30	2.85
From 5,001 to 10,000	534	3,915,495	1.30	1.67
From 10,001 to 50,000	510	11,430,625	3.79	4.72
From 50,001 to 1,000,000	100	7,430,103	2.46	11.07
Above 1,000,000	124	266,327,523	88.28	77.59
	57,387	**301,668,598**	**100**	**100**

		31.03.2018 Taka	30.06.2017 Taka
17	**Consolidated retained earnings**		
	Opening Balance	2,931,920,590	1,952,790,070
	Add: Consolidated net profit after tax during the year	1,549,513,621	2,076,107,240
	Add : Share of R/E of MJL (S) Pte.Ltd.	19,932,613	
		4,501,366,825	4,028,897,310
	Less: Dividend for the period 2016-2017	1,357,508,691	1,096,976,720
		3,143,858,133	**2,931,920,590**

		31.03.2018 Taka	30.06.2017 Taka
17A	**Retained earnings**		
	Opening retained earnings	3,125,530,590	2,225,449,850
	Add: Net profit after tax during the year	1,264,460,086	1,997,057,460
		4,389,990,676	4,222,507,310
	Less: Dividend for the period 2016-2017	1,357,508,691	1,096,976,720
		3,032,481,984	**3,125,530,590**
18	**Non-Controlling Interest**		
	Ordinary share capital	612,362,953	719,424,090
	Share of net Profit/(loss) of the subsidiaries	164,094,030	107,061,137
	Share Capital Issued	250,000	-
		776,706,983	**612,362,953**
19	**Deferred tax liabilities**		
	MJL Bangladesh Ltd.	427,156,935	355,657,536
	Omera Petroleum Ltd	37,091,861	-
		464,248,796	**355,657,536**

				31.03.2018 Taka
19 A	**Deferred tax liabilities**			
		Carrying Amount	Tax Base	Taxable/ (Deductable) Temporary Difference
	Manufacturing and trading unit			
	Property, plant and equipment	612,361,045	368,587,559	243,773,486
	Intangible assets	884,191	312,473	571,718
	Investment in share	56,345,069	75,991,366	(19,646,297)
	Gratuity	(701,961)		(701,961)
		668,888,344	444,891,398	223,996,946
	Shipping unit			
	M. T. Omera Queen	2,682,725,256	1,198,094,466	1,484,630,790
				1,708,627,736
	Applicable rate			**25.00%**
	Deferred Tax Liability/(Asset) as on 31 March 2018- Manufacturing and Tranding Unit			55,999,237
	Deferred Tax Liability/(Asset) as on 31 March 2018 - Shipping Unit			371,157,698
				427,156,935
	Manufacturing and trading unit:			
	Deferred Tax Liability/(Asset) as on 31 March 2018			55,999,237
	Deferred Tax Liability/(Asset) as on 30 June 2017			67,331,742
	Deferred Tax Expenses/(Income) for the period ended 31 March 2018			**(11,332,505)**
	Shipping unit:			
	Deferred Tax Liability/(Asset) as on 31 March 2018			371,157,698
	Deferred Tax Liability/(Asset) as on 30 June 2017			288,325,794
	Deferred Tax Expenses/(Income) for the period ended 31 March 2018			**82,831,904**
	Total deferred tax income during the year			**71,499,399**

				30.06.2017 Taka
		Carrying Amount	Tax Base	Taxable/ (Deductable) Temporary
	Manufacturing and Trading Unit:			
	Property, plant and equipment	645,019,637	366,281,283	278,738,354
	Intangible assets	2,062,268	499,956	1,562,312
	Investment in share	64,329,345	74,724,469	(10,395,124)
	Gratuity	(578,575)	-	(578,575)
		710,832,675	441,505,708	269,326,967

Shipping unit			
M.T. Omera Queen	1,153,303,174	-	1,153,303,174
			1,422,630,141
Applicable rate			25.00%
Deferred Tax Liability/(Asset) as on 30 June 2017- Manufacturing and Trading Unit			67,331,742
Deferred Tax Liability/(Asset) as on 30 June 2017 - Shipping Unit			288,325,794
			355,657,536
Manufacturing Unit:			
Deferred Tax Liability/(Asset) as on 30 June 2017			67,331,742
Deferred Tax Liability/(Asset) as on 30 June 2016			69,402,695
Deferred Tax Income for the year ended 30 June 2017			**(2,070,953)**
Shipping Unit:			
Deferred Tax Liability/(Asset) as on 30 June 2017			288,325,794
Deferred Tax Liability/(Asset) as on 30 June 2016			311,200,797
Deferred Tax Income for the year ended 30 June 2017			**(22,875,004)**
			(24,945,956)

		31.03.2018 Taka	30.06.2017 Taka
20	**Consolidated short term loan**		
	Loan against trust receipt:		
	Liability for import supply	45,310,573	50,316
		45,310,573	**50,316**
	Uses payment at sight loan (UPAS):		
	The Hong Kong and Shanghai Banking Corporation Limited	1,681,682,764	519,597,803
	Standard Chartered Bank	467,175,105	134,785,810
	Citibank NA	121,888,000	154,032,841
	Commercial Bank of Ceylon Limited	794,068,339	716,326,649
	BRAC Bank Limited	160,234,053	270,959,950
	Dhaka Bank Limited	392,414,529	688,323,815
	Jamuna Bank Ltd	311,369,446	300,771,870
	Trust Bank	81,171,269	79,032,624
	Eastern Bank Ltd	931,771,140	557,760,108
	Bank Alfalah Ltd	83,883,933	-
		5,025,658,578	**3,421,591,470**
	Other facilities (revolving loan and post import financing):		
	The Hong Kong and Shanghai Banking Corporation Limited	669,495,327	-
	Standard Chartered Bank	494,000,000	400,000,000
	Citibank NA	620,000,000	200,000,000
	Short term loan-Dhaka	100,000,000	
	Commercial Bank of Ceylon Limited	250,000,000	450,000,000
	BRAC Bank Limited	260,000,000	-
	Short term loan-EBL	50,000,000	
	Bank Alfalah Ltd	300,000,000	200,000,000
	Jamuna Bank Ltd	20,000,000	199,998,041
		2,763,495,327	**1,449,998,041**
		7,834,464,478	**4,871,639,827**
20A	**Short term loan**		
	Loan against trust receipt:		
	Liability for import supply	45,310,573	50,316
		45,310,573	**50,316**
	Uses payment at sight loan (UPAS)		
	Standard Chartered Bank	215,384,543	134,785,810
	The Hong Kong and Shanghai Banking Corporation Limited	931,012,721	-
	Citibank NA	121,888,000	154,032,841
		1,268,285,263	**288,818,651**
	Other facilities (revolving loan and post import financing)		
	The Hong Kong and Shanghai Banking Corporation Limited	519,400,000	-
	Standard Chartered Bank	394,000,000	400,000,000
	Citibank N.A.	620,000,000	200,000,000
	Commercial Bank of Ceylon Limited	-	450,000,000
		1,533,400,000	**1,050,000,000**
		2,846,995,836	**1,338,868,967**

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

Sl.	Type of facility	Interest rate (%)	Nature of security
a.	Loan against trust receipts b. Other facilities (revolving loan and post import	6.00 - 9.00 p.a.	* Promissory note and letter of continuation. * Registered first charge over stocks and book debts on pari-passu basis.
c.	UPAS loan (FC Loan)	3.60%+LIBOR	* Against Letter of Credit

		31.03.2018 Taka	30.06.2017 Taka
21	**Bank overdraft**		
	Trust Bank Limited-CD	292,504,935	798,067
	CITI Bank N.A.	141,563,957	136,704
	Commercial Bank of Ceylone PLC	9	1
		434,068,901	**934,772**
21 A	**Bank overdraft**		
	Standard Chartered Bank-CD	292,504,935	798,067
	CITI Bank N.A.	141,563,957	136,704
	Commercial Bank of Ceylone PLC	9	1
		434,068,901	**934,772**
22	**Consolidated trade creditors**		
	Accounts payable	883,989,079	415,603,954
	Exxon Mobil Asia Pacific Pte. Limited-blending fees Payable	155,518,014	151,578,244
	Accounts payable for Bunker Purchase	32,657,069	26,001,630
		1,072,164,162	**593,183,828**
	Less: Set-off of subsidiaries' balance	(84,668,154)	-
		987,496,008	**593,183,828**
22A	**Trade creditors**		
	Accounts payable	174,715,543	97,076,452
	Exxon Mobil Asia Pacific Pte. Limited-blending fees payable	155,518,014	151,578,244
	Accounts payable for Bunker Purchase	32,657,069	26,001,630
		362,890,626	**274,656,326**
23	**Consolidated provision for income tax**		
	Opening Balance	2,781,882,182	2,080,693,353
	Add: Provision during the period	364,124,800	701,415,662
		3,146,006,982	2,782,109,014
	Less: Adjustment during the period	(8,109,764)	(226,832)
		3,137,897,218	**2,781,882,182**
23A	**Provision for income tax**		
	Opening Balance	2,761,021,835	2,072,367,930
	Add: Provision for the period	352,260,205	688,653,905
		3,113,282,040	2,761,021,834
	Adjustment during the period	-	-
		3,113,282,040	**2,761,021,835**

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		31.03.2018 Taka	30.06.2017 Taka
24	**Consolidated other liabilities**		
	Tax payable-deduction from suppliers	45,295,604	68,730,087
	VAT payable-deduction from suppliers	7,443,539	4,300,924
	Provision for project payments	133,929,613	171,768,418
	Advance Lease rental against cylinder	3,107,082,851	2,654,296,664
	Advance against sale	90,421,860	105,366,546
	Petty cash payable	-	9,860
	BB Energy (Asia) Pte Ltd	1,416,221	370,514
	Advance received from customers	-	100,338,172
	Gratuity payable	701,961	578,575
	Others Payable	179,372,638	93,441,086
	Accrued Interest on LATR & STL & OD	33,904,301	9,489,984
	Salary Payable	76,789,073	76,906,147
	Accruals of operating expenses	40,441,158	102,397,593
	Accrued Contract Labor	11,590,151	11,590,151
	Interest Payable	-	2,100,941
		3,728,388,971	**3,401,685,662**
	Less: Set-off of subsidiaries' balance	(60,294,383)	-
		3,668,094,588	**3,401,685,662**
24A	**Other liabilities**		
	Tax payable-deduction from suppliers	29,887,988	25,378,228
	VAT payable-deduction from suppliers	3,986,306	162,109
	VAT payable	50,062	19,793,702
	Advance against sale	90,421,860	105,366,546
	Gratuity payable	701,961	578,575
	Accrued interest on LTR , STL & OD	33,904,301	9,489,984
	Salary Payable	76,789,073	76,906,147
	Accruals of operating expenses	40,441,158	102,397,593
	Accrued contract labour	11,590,151	11,590,151
		287,772,860	**351,663,035**

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25 Segment Reporting

Segment information is presented in accordance with BFRS 8, Operating Segments. This standard is based on a management approach, which requires segmentation based upon the Company's internal organization and disclosure of revenue and operating income based upon internal accounting methods. The Company's financial reporting systems present various data for management to run the business, including profit and loss statements (P&Ls) .
Revenue attributable to MJL Bangladesh Limited 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 judgements about the entity in decision-making, Management has decided to present the financial information in such structured like oil tanker, manufacturing unit and trading unit. Revenue from Oil tanker is BDT 561 M which accounted for 9% of total revenue. Revenue from locally blending lubricant is BDT 2,799 M and imported lubricant is BDT 2,565 M which accounted for 48% and 43% of total revenue respectively.

(Amount in Taka)

	Jul'17-Mar'18					Jul'16-Mar'17
	MJL	**OPL**	**OCL**	**MJL & AKT PT. LTD**	**Total**	**Total**
26 Consolidated revenue						
Revenue	6,717,554,815	6,860,815,675	496,065,232	78,536,721	14,152,972,443	10,802,082,339
Less: VAT	792,112,927	64,607,425	-	-	856,720,352	804,059,310
	5,925,441,888	6,796,208,250	496,065,232	78,536,721	13,296,252,091	9,998,023,029
Adjustment of inter-company sales	-	-	(496,065,232)	-	(496,065,232)	(231,702,961)
	5,925,441,888	**6,796,208,250**	**-**	**78,536,721**	**12,800,186,859**	**9,766,320,069**
Lubricants (Excluding VAT)						
Locally blended lubricants	2,753,946,754	-	-	-	2,753,946,754	2,639,392,473
Imported Lubricants local Sales	2,521,114,339	-	-	-	2,521,114,339	2,456,116,235
Export Sales of Lubricants	88,928,130	-	-	-	88,928,130	58,295,904
Oil Tanker						
Voyage Freight Earning	526,333,813	-	-	-	526,333,813	780,430,607
Demurrage Earning	35,118,852	-	-	-	35,118,852	84,891,882
Sales Revenue - Cylinder	-	-	496,065,232	-	496,065,232	231,702,961
Sales Revenue - LPG	-	6,325,091,687	-	-	6,325,091,687	3,688,125,125
Service revenue	-	-	-	78,536,721	78,536,721	81,344,993
Rental income	-	471,116,563	-	-	471,116,563	155,677,377
Adjustment of inter-company sales	-	-	(496,065,232)	-	(496,065,232)	(231,702,961)
	5,925,441,887	**6,796,208,250**	**-**	**78,536,721**	**12,800,186,858**	**9,944,274,596**

(Amount in Taka)

26A Net Revenue	**Oil Tanker**	**Manufacturing Unit**	**Trading Unit**	**Total**	**Total**
Revenue	561,452,665	3,211,744,347	2,944,357,802	6,717,554,815	6,783,599,291
Less: VAT	-	413,145,151	378,967,776	792,112,927	764,472,189
	561,452,665	**2,798,599,196**	**2,565,390,027**	**5,925,441,888**	**6,019,127,102**
Lubricants (Excluding VAT)					
Locally blended lubricants local sales		2,753,946,754		2,753,946,754	2,639,392,474
Imported lubricants local sales	-	-	2,521,114,339	2,521,114,339	2,456,116,235
Export sales of lubricants	-	44,652,442	44,275,688	88,928,130	58,295,904
Oil tanker					
Voyage freight earning	526,333,813	-	-	526,333,813	780,430,607
Demurrage earning	35,118,852	-	-	35,118,852	84,891,882
	561,452,665	**2,798,599,196**	**2,565,390,027**	**5,925,441,888**	**6,019,127,102**

	MJL	**OPL**	**OCL**	**MJL & AKT PT. LTD**	**Total**	**Total**
27 Consolidated Cost of revenue	3,950,765,037	5,435,424,056	444,642,998	-	9,830,832,091	6,873,594,361
Adjustment of inter-company sales	-	(496,065,232)	-	-	(496,065,232)	(231,702,961)
Net Consolidated cost of revenue	**3,950,765,037**	**4,939,358,824**	**444,642,998**	**-**	**9,334,766,859**	**6,641,891,400**

		Jul'17-Mar'18 Taka	Jul'16-Mar'17 Taka
27 A	**Cost of revenue**		
	Oil Tanker unit:		
	Opening stock of bunker & other oil	29,683,745	29,368,449
	Add: Purchase	246,267,056	108,126,884
		275,950,801	137,495,333
	Less: Closing stock	160,255,369	25,677,773
		115,695,432	111,817,560
	Add: Other direct expenditure-		
	Port expenditure	28,163,812	22,752,386
	Ship running expenditure	110,201,851	78,809,041
	Technical operational expenditure	14,638,500	21,190,500
	Salary of crew	63,447,514	46,057,797
	Depreciation	96,802,383	68,625,009
		313,254,061	237,434,733
		428,949,493	**349,252,293**
	Manufacturing unit:		
	Opening stock of raw material	408,469,345	239,176,378
	Add: Purchase	1,133,808,233	1,125,191,313
		1,542,277,578	1,364,367,691
	Less: Closing stock	420,906,255	416,808,264
	Raw material used in production	1,121,371,323	947,559,427
	Overhead and operating expenses (Note 27A.1)	435,926,814	383,398,990
		1,557,298,137	1,330,958,417
	Add: Opening stock of work-in-progress	31,939,803	21,495,599
		1,589,237,940	1,352,454,015
	Less: Closing stock of work-in-progress	31,971,666	32,059,495
	Cost of goods manufactured	1,557,266,274	1,320,394,520
	Add: Opening stock of finished goods	148,667,139	143,956,427
	Locally blended lubes available for sale	1,705,933,413	1,464,350,947
	Less: Closing stock of finished goods	291,975,915	148,128,341
		1,413,957,498	1,316,222,607
	Add : Other OH & expenses/(Duty Draw back and Other)	201,644,397	191,319,052
	Depreciation	13,317,357	13,317,383
		1,628,919,252	**1,520,859,042**
	Trading unit:		
	Opening stock	314,677,598	481,455,777
	Add: purchase	2,137,516,123	1,690,000,714
		2,452,193,721	2,171,456,491
	Less: closing stock	563,061,407	401,623,285
	Consumption	1,889,132,314	1,769,833,205
	Add : Other OH & expenses/(Duty Draw back and Other)	3,763,979	(2,386,400)
		1,892,896,293	**1,767,446,806**
		3,950,765,037	**3,637,558,140**

27A.1 Overhead and operating expenses

The following figures are directly connected to production.

Packaging materials	200,477,844	170,747,002
Blending fees	115,699,284	87,916,571
Depreciation	58,588,081	56,802,240
Factory expenses	10,910,945	16,365,980
Employee compensation	20,085,518	25,017,466
Gratuity Expenses	1,445,935	530,301
PF Employer's Contribution	1,035,570	891,090
Travelling expenses	626,396	288,679
Employee Welfare	1,390,972	1,390,259
Daily refreshments	619,111	472,467

			Jul'17-Mar'18 Taka	Jul'16-Mar'17 Taka
	Utilities		5,843,419	5,008,862
	Postage		116,948	78,103
	Printing and stationery		618,863	340,961
	Maintenance and repairing expenses		5,299,277	4,126,921
	Govt Fees & Charges		1,901,520	2,369,307
	Jetty usage charges		923,916	864,164
	Contract labour		8,520,721	9,059,453
	Insurance expenses		1,822,495	1,129,163
			435,926,814	**383,398,990**
28	**Consolidated other income**			
	Financial income	(Note 28.1)	169,223,171	57,465,612
	Other business income	(Note 28.2)	31,141,294	9,628,065
	Rent Income	(Note 28.2)	2,650,500	883,500
			203,014,965	**67,977,177**
28.1	**Consolidated financial income**			
	Interest on deposit		143,406,997	107,515,958
	Foreign exchange gain		20,077,411	(54,433,885)
	Dividend income		4,006,625	3,830,000
	Investment income- Zero Coupon Bond		1,732,138	553,540
			169,223,171	**57,465,612**
28.2	**Consolidated other business income**			
	Gain on sale of non-current assets		-	2,830,011
	Sale of drums		1,859,750	1,442,386
	Testing fee		-	709,150
	Other income		9,925,074	-
	Sale of Slop Oil		-	808,750
	Other business income		19,356,470	3,837,768
			31,141,294	**9,628,065**
28.3	**Non Operatioal Income:**			
	Rent Income		2,650,500	883,500
			2,650,500	**883,500**

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(Amount in Taka)

		Jul'17-Mar'18			Jul'16-Mar'17
		Manufacturing Unit	Trading unit	Total	Total
28A Other income					
Financial income	(Note : 28A.1)	87,041,662	79,788,422	166,830,084	96,732,546
Other business income	(Note : 28A.2)	9,396,906	8,613,855	18,010,761	5,790,297
Non Operatioal Income:	(Note : 28A.3)	1,382,868	1,267,632	2,650,500	883,500
		97,821,436	**89,669,909**	**187,491,345**	**103,406,343**
28A.1 Financial income					
Interest on deposits		73,572,373	67,441,537	141,013,910	98,397,890
Foreign exchange (loss)/gain		10,475,157	9,602,255	20,077,411	(6,048,885)
Dividend income		2,090,410	1,916,215	4,006,625	3,830,000
Investment income- zero coupon bond		903,723	828,415	1,732,138	553,540
		87,041,662	**79,788,422**	**166,830,084**	**96,732,546**
28A.2 Other business income					
Gain/loss on sale of assets		71,798	65,815	137,612	2,830,011
Technical Commercial Fees		3,220,807	2,952,415	6,173,223	
Sale of drums		970,303	889,447	1,859,750	1,442,386
Testing fee		285,390	261,609	546,999	709,150
Sale of slop oil		4,848,607	4,444,570	9,293,177	808,750
		9,396,906	**8,613,855**	**18,010,761**	**5,790,297**
28A.3 Non Operatioal Income:					
Rent Income		**1,382,868**	**1,267,632**	**2,650,500**	**883,500**

(Amount in Taka)

	Jul'17-Mar'18					Jul'16-Mar'17
	MJL	OPL	OCL	MJL & AKT PT. LTD.	Total	Total
29 Consolidated administrative and selling expenses						
Employee compensation	107,428,205	125,165,805	11,762,087	29,696,817	274,052,914	250,350,453
Gratuity expenses	6,627,167	-	-	-	6,627,167	2,949,712
Provident fund-Employer's contribution	5,210,889	-	-	-	5,210,889	4,649,061
Directors' fees	1,509,662	485,556	44,722	-	2,039,940	1,413,511
AGM related expenses	4,873,734	-	-	-	4,873,734	6,096,125
Travelling expenses	10,214,925	9,139,942	58,032	3,797,008	23,209,908	22,832,358
Entertainment	1,495,990	1,672,737	449,705	-	3,618,432	3,376,650
Employee training and welfare	6,610,302	6,102,788	-	-	12,713,090	12,450,942
Transportation, storage and handling	40,005,425	8,376,649	2,208,083	-	50,590,156	43,407,282
Utilities	2,710,556	1,168,547	-	-	3,879,103	3,725,765
Telephone, cable and postage expenses	6,700,721	2,409,408	1,573,454	-	10,683,583	10,088,300
Membership/Subscription fees	2,310,904	6,779,832	-	-	9,090,736	10,235,234
Govt Fees & Charges	610,786	-	-	-	610,786	265,524
Office supplies	4,391,280			-	4,391,280	4,295,221
Office repairs and renovation	35,718,080	7,276,307	-	17,997,735	60,992,122	28,738,690
Office Rent	16,190,576	5,478,218	169,474	10,061,200	31,899,468	30,979,709
Legal and professional fees	621,375	11,154,945	1,142,107	-	12,918,427	8,711,175
Audit fees and charges	456,600	-	172,500	-	629,100	415,000
Other contract services	19,674,309	-	-	-	19,674,309	22,470,788
Indirect Ship running expenses	20,528,820	-	-	-	20,528,820	22,630,837
Insurance expenses	29,626,706	519,279	-	-	30,145,985	24,760,575
Advertisement and publications	779,147	49,996,737	792,266	-	51,568,150	42,731,125
Sales promotion	41,142,350	-	-	25,829,231	66,971,580	167,915,627
Land and city corporation tax	565,576	-	-	-	565,576	336,293
Depreciation	24,783,655	29,751,173	1,380,373	-	55,915,200	48,221,937
Amortization- Software	1,178,077	4,843,485	13,063	-	6,034,624	5,592,289
Vehicle Running Expenses	-	-	383,708	-	383,708	577,089
Sales incentive expenses	-	-	-	-	-	573,515
Miscellaneous expenses	-	108,847	-	-	108,847	1,486,027
Donation, Gift & Contribution	-	3,909,090	-	-	3,909,090	23,680
Trade VAT	-	365,974	-	-	365,974	447,950
	391,965,816	**274,705,317**	**20,149,572**	**87,381,991**	**774,202,696**	**782,748,443**

		Jul'17-Mar'18				Jul'16-Mar'17
		Oil Tanker	Manufacturing Unit	Trading unit	Total	Total
29A	**Administrative and selling expenses**					
	Employee compensation	-	56,049,421	51,378,784	107,428,205	138,545,012
	Gratuity expenses	-	3,457,648	3,169,519	6,627,167	2,949,711
	Provident fund - employer's contribution	-	2,718,721	2,492,168	5,210,889	4,649,061
	Directors' fees	143,045	713,017	653,601	1,509,662	1,253,788
	AGM related expenses	461,800	2,301,875	2,110,058	4,873,734	6,096,125
	Travelling expenses	-	5,329,519	4,885,406	10,214,925	11,239,682
	Entertainment	141,749	706,559	647,681	1,495,990	971,065
	Employee training and welfare	-	3,448,848	3,161,454	6,610,302	6,763,962
	Transportation, storage and handling	-	20,872,367	19,133,058	40,005,425	32,965,967
	Utilities	-	1,414,201	1,296,355	2,710,556	2,744,593
	Telephone, cable and postage expenses	-	3,496,024	3,204,697	6,700,721	6,621,065
	Membership/subscription fees	-	1,205,687	1,105,217	2,310,904	3,384,528
	Govt fees & charges	-	318,671	292,115	610,786	265,525
	Office supplies	416,086	2,074,011	1,901,183	4,391,280	4,295,220
	Office repairs and renovation	-	18,635,494	17,082,586	35,718,080	14,028,877
	Rent for Property	-	8,447,245	7,743,331	16,190,576	16,449,402
	Sales incentive expenses	-	-	-	-	573,515
	Legal and professional fees	-	324,195	297,180	621,375	945,275
	Audit fees and charges	43,264	215,653	197,683	456,600	400,000
	Other contract services	-	10,264,843	9,409,466	19,674,309	22,470,789
	Indirect ship running expenses	20,528,820	-	-	20,528,820	22,630,837
	Insurance expenses	27,043,355	1,347,833	1,235,516	29,626,706	23,458,604
	Advertisement and publications	-	406,511	372,636	779,147	1,146,115
	Sales promotion	-	21,465,544	19,676,806	41,142,350	148,035,707
	Land and city corporation tax	53,590	267,123	244,863	565,576	336,294
	Depreciation	-	12,930,585	11,853,070	24,783,655	24,473,668
	Amortization- software	-	614,648	563,429	1,178,077	1,552,252
		48,831,710	**179,026,242**	**164,107,864**	**391,965,816**	**499,246,637**

		Jul'17-Mar'18 Taka	Jul'16-Mar'17 Taka
30	**Consolidated financial charges**		
	Interest on short term Loan	387,575,299	310,294,252
	Bank charges	6,230,147	3,869,485
	Loss/(Gain) on Investment	128,495,597	(23,470,746)
		522,301,043	**290,692,991**

		Oil Tanker	Manufacturing Unit	Trading unit	Total	Total
30A	**Financial charges**					
	Interest on short term Loan	-	36,149,679	33,137,302	69,286,981	30,869,843
	Bank charges	255,368	2,309,900	2,117,415	4,682,683	2,554,680
	Loss/(gain) on investment	-	4,180,703	3,832,322	8,013,025	(23,470,746)
		255,368	**42,640,282**	**39,087,039**	**81,982,689**	**9,953,778**

		Jul'17-Mar'18 Taka	Jul'16-Mar'17 Taka
31	**Consolidated basic Earnings per share (CEPS)**		
	Comprehensive income attributable to ordinary shareholders	1,549,513,621	1,531,572,655
	Other comprehensive income/(Loss)	3,499,125	(9,479,429)
	Net Profit after tax attributable to ordinary shareholders	1,546,014,496	1,541,052,084
	Number of ordinary shares outstanding (Denominator)	301,668,598	301,668,598
	Earnings per share (EPS)	**5.12**	**5.11**
31A	**Earnings per share (EPS) - Basic**		
	Net profit after tax (numerator)	1,264,460,086	1,477,083,378
	Number of ordinary shares outstanding (denominator)	301,668,598	301,668,598
		4.19	**4.90**
32	**Consolidated Net Asset Value (NAV)**		
	Net assets (total assets-liabilities-Non controlling interest)	10,749,744,113	10,537,806,571
	Number of ordinary shares outstanding (Denominator)	301,668,598	301,668,598
	Net asset value (NAV) per share	**35.63**	**34.93**
32A	**Net asset value (NAV)**		
	Net assets (Total assets- liabilities)	10,123,167,964	10,216,216,571
	Number of ordinary shares outstanding (denominator)	301,668,598	301,668,598
	Net asset value (NAV) per share	**33.56**	**33.87**
33	**Consolidated Net Operating Cash Flow Per Share (NOCFPS)**		
	Net operating cash flows	2,863,218,800	2,734,293,597
	Number of ordinary shares outstanding (Denominator)	301,668,598	301,668,598
	Net operating cash flow per share	**9.49**	**9.06**
33A	**Net operating cash flow per share (NOCFPS)**		
	Net operating cash flow	1,185,886,399	1,876,628,887
	Number of ordinary shares outstanding (denominator)	301,668,598	301,668,598
	Net operating cash flow per share	**3.93**	**6.22**

AMAR STOCK

Annexure- A

MJL Bangladesh Limited
Consolidated Schedule of Property, Plant & Equipments
As of 31 March 2018

Amount in Taka

Name of assets	Cost					Depreciation						Written Down Value as at 31 Mar 18
	Balance as at 01 Jul 2017	Addition during the year	Adjustment/ Disposal during the period	Adjustment for Foreign Exchange Rate	Balance as at 31 Mar 18	Rate %	Balance as at 01 Jul 2017	Charged during the year	Adjustment/ (Disposal) during the year	Adjustment for Foreign Exchange Rate	Balance as at 31 Mar 18	
Manufacturing and Trading unit												
Land	3,585,698,090	96,924,645	-	-	3,682,622,735		-	-	-	-	-	3,682,622,735
Land-Leasehold	-	-	-	-	-		-	-	-	-	-	-
Land Development	364,428,274	9,660,062	-	-	374,088,336		42,951,313	13,812,134	-	-	56,763,447	317,324,889
Building	819,969,698	1,309,977	-	322,344	821,602,020		216,809,048	31,401,284	-	202,254	248,412,585	573,189,435
Office Equipments	75,589,125	5,672,199	(415,893)	139,322	80,984,753		37,810,497	7,027,221	(341,596)	42,577	44,538,700	36,446,053
Computer and IT Equipment	60,405,013	6,564,258	(346,501)	135,751	66,758,522		44,164,454	9,023,678	(346,495)	84,634	52,926,271	13,832,251
Plant and Machinery	4,532,539,563	284,326,305	(24)	-	4,816,865,844		737,192,579	179,009,755	-	-	916,202,334	3,900,663,510
Motor Vehicle	293,410,267	73,968,452	-	1,435,798	368,814,517		102,401,990	32,497,496	-	454,655	135,354,142	233,460,375
Furniture and Fixtures	74,620,301	8,794,100	(506,672)	127,375	83,035,103		44,835,307	8,603,075	(500,756)	39,394	52,977,020	30,058,083
Barge	306,513,938	-	-	-	306,513,938		22,980,934	7,662,848	-	-	30,643,782	275,870,156
Cylinders	5,336,192,612	1,985,981,125	-	-	7,322,173,737		429,957,423	405,641,715	-	-	835,599,138	6,486,574,599
Jetty and Pontoon	175,508,372	-	-	-	175,508,372		7,126,150	2,632,625	-	-	9,758,775	165,749,597
Office Decoration	22,710,166	1,089,196	-	-	23,799,362		9,260,499	3,450,648	-	-	12,711,147	11,088,215
Shipping Unit												
M. T. Omera Queen	1,725,178,249	1,461,090,812	-		3,186,269,061		571,875,075	83,042,621	-		654,917,696	2,531,351,365
Dry Dock		165,133,652			165,133,652			13,759,762			13,759,762	151,373,890
Total as of 31 March 2018	**17,372,763,668**	**4,100,514,783**	**(1,269,090)**	**2,160,591**	**21,474,169,952**		**2,267,365,269**	**797,564,862**	**(1,188,846)**	**823,514**	**3,064,564,799**	**18,409,605,154**
Total as of 30 June 2017	**13,688,156,101**	**3,697,938,918**	**(9,438,115)**	**(3,893,236)**	**17,372,763,668**		**1,513,624,233**	**763,957,325**	**(8,827,777)**	**(1,388,512)**	**2,267,365,269**	**15,105,398,399**

MJL Bangladesh Limited
Schedule of Property, Plant & Equipments
As of 31 March 2018

Amount in Taka

Name of assets	Cost					Depreciation						Written Down Value as at 31 Mar 18
	Balance as at 01 Jul 2017	Addition during the year	Adjustment/disposal during the year	Adjustment for Foreign Exchange Rate	Balance as at 31 Mar 18	Rate %	Balance as at 01 Jul 2017	Charged during the year	Adjustment/disposal during the year	Adjustment for Foreign Exchange Rate	Balance as at 31 Mar 18	
Manufacturing and Trading unit												
Land	3,018,163,725	95,656,025		-	3,113,819,750		-	-	-	-	-	3,113,819,750
Building	398,411,672			-	398,411,672		167,925,833	14,790,586		-	182,716,419	215,695,253
Office Equipment	28,521,101	3,709,861	(349,063)	-	31,881,899		22,300,494	2,279,069	(297,542)	-	24,282,022	7,599,877
IT Equipment	33,791,138	3,178,837	(346,501)	-	36,623,474		27,768,099	3,529,765	(346,495)	-	30,951,369	5,672,105
Machinery	732,327,176	46,943,501	(24)	-	779,270,653		383,254,853	57,253,171		-	440,508,024	338,762,629
Motor Vehicle	99,954,939	2,366,805		-	102,321,744		62,600,511	11,577,053		-	74,177,564	28,144,180
Furniture	57,196,351	7,883,084	(499,572)	-	64,579,863		41,332,950	7,259,448	(499,536)	-	48,092,861	16,487,002
Shipping Unit												
M. T. Omera Queen	1,725,178,249	1,461,090,812			3,186,269,061		571,875,075	83,042,621	-	-	654,917,696	2,531,351,365
Dry Dock		165,133,652			165,133,652			13,759,762			13,759,762	151,373,890
Total as of 31 March 2018	**6,093,544,351**	**1,785,962,578**	**(1,195,161)**	**-**	**7,878,311,768**		**1,277,057,815**	**193,491,475**	**(1,143,573)**	**-**	**1,469,405,717**	**6,408,906,051**
Total as of 30 June 2017	**5,705,174,940**	**397,142,324**	**(8,772,913)**	**-**	**6,093,544,352**		**1,067,899,106**	**217,835,784**	**(8,677,075)**	**-**	**1,277,057,815**	**4,816,486,536**

Annexure-B

MJL Bangladesh Limited
Consolidated Schedule of Intangible Assets
As at 31 March 2018

(Amount in Taka)

Name of assets	Cost				Amortization				Written down value as of 31 Mar 18
	Balance as of 01 Jul 2017	Addition during the year	Adjustment/ (Disposal) during the year	Balance as of 31 Mar 18	Balance as of 01 Jul 2017	Charged during the year	Adjustment/ (Disposal) during the year	Balance as of 31 Mar 18	
Intangible Assets									
Software	30,833,105	206,250	-	31,039,355	15,303,756	6,034,624	-	21,338,380	9,700,976
Total as of 31 March 2018	**30,833,105**	**206,250**	**-**	**31,039,355**	**15,303,756**	**6,034,624**	**-**	**21,338,380**	**9,700,976**
Total as of 30 June 2017	**12,041,043**	**18,792,062**	**-**	**30,833,105**	**7,562,821**	**7,740,935**	**-**	15,303,756	15,529,349

MJL Bangladesh Limited
Schedule of Intangible Assets
As at 31 March 2018

(Amount in Taka)

Name of assets	Cost				Amortization				Written down value as of 31 Mar 18
	Balance as of 01 Jul 2017	Addition during the year	Adjustment/ (Disposal) during the year	Balance as of 31 Mar 18	Balance as of 01 Jul 2017	Charged during the year	Adjustment/ (Disposal) during the year	Balance as of 31 Mar 18	
Intangible Assets									
Software	11,438,794	-	-	11,438,794	9,376,526	1,178,077	-	10,554,603	884,191
Total as of 31 March 2018	**11,438,794**	**-**	**-**	**11,438,794**	**9,376,526**	**1,178,077**	**-**	**10,554,603**	**884,191**
Total as of 30 June 2017	**11,438,794**	**-**	**-**	**11,438,794**	**7,362,072**	**2,014,454**	**-**	**9,376,526**	**2,062,268**