BNO LUBRICANTS

Lub-rref (Bangladesh) PLC.

(An ISO 9001:2015, 14001:2015 & 45001:2018 Management System Certified Company)

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Price Sensitive Information Relating to Unaudited

Second Quarter Financial Statements

This is to notify all concerned that the Board of Directors of **Lub-rref (Bangladesh) PLC** in its 185th Meeting held on Wednesday, 28 January 2026 to adopt the **Second Quarter (Q2) Financial Statements (Unaudited)** ended on 31 December 2025. While adopting the Second Quarter Financial Statements, the Board declared the following material information:

Particulars	**As on June 30, 2025**	**As on 31 December, 2025**
Net Asset Value (NAV) per Share in BDT with revaluation	32.72	31.08
Net Asset Value (NAV) per share in BDT without re-valuation	28.75	27.12

Particulars	**July 1, 2025, to 31 December, 2025**	**July 1, 2024, to 31 December, 2024**	**01 Oct 2025 To 31 Dec 2025**	**01 Oct 2024 To 31 Dec 2024**
Earnings Per Share (EPS) in BDT	(1.64)	(0.19)	(0.81)	0.23

Particulars	**July 1, 2025, to 31 December, 2025**	**July 1, 2024, to 31 December, 2024**
Net Operating Cash Flows Per Share (NOCFPS) in BDT	0.10	1.36

The details of the Unaudited Second Quarter Financial Statements ended on 31 December 2025 are also available on the website of the Company at **www.lub-rref.com**

Explanation for Change in Net Revenues:

The decline in Net Revenues during the reported period was mainly due to prolonged working capital constraints, resulting from limited cooperation from the Company's lender (SIBPLC), which led to procurement of raw materials from the local market at higher prices, along with increased financial expenses, continued fixed overhead costs, and raw material shortages, collectively affecting production and sales volume.

By order of the Board of Directors

(Kabir Hossain)
Company Secretary

Dated: 28 January 2026