

Private & Confidential

Un-Audited
1st Quarter Ended Financial Statements
of

Magura Multiplex PLC

BDG Corporate Building Plot No: 314/A,
Block-E, Road No: 18
Bashundhara R/A, Dhaka-1229
Bangladesh


For The Period From July 01,2025 to September 30, 2025


Magura Multiplex PLC
For the year ended September 30, 2025
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Magura Multiplex PLC
Statement of Financial Position
As at September 30, 2025

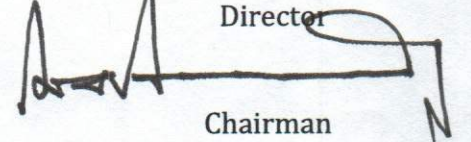
Particulars	Notes	Amount in Taka	
		September 30, 2025	June 30, 2025
Assets			
Non-Current Assets		4,032,953,027	4,037,317,365
Property, Plant and Equipment	3.00	1,630,028,327	1,634,392,665
Investment in Share	4.00	23,459,700	23,459,700
Investment Property	5.00	2,379,465,000	2,379,465,000
Current Assets		1,590,412,065	1,534,287,012
Inventories	6.00	437,617,788	418,277,577
Trade Receivable	7.00	208,641,751	207,788,609
Short Term Investment	8.00	18,581,740	15,163,413
Advance, Deposits and Pre-Payments	9.00	824,554,856	802,611,275
Inter Company Account	10.00	22,009,485	20,959,485
Advance Income Tax	11.00	12,941,455	12,903,168
Cash and Cash Equivalents	12.00	66,064,990	56,583,485
Total Assets		5,623,365,092	5,571,604,377
Equity and Liabilities			
Equity		2,240,205,768	2,214,054,765
Share Capital	13.00	296,033,780	296,033,780
Capital Reserve	14.00	183,178,100	183,178,100
Revaluation Reserve	15.00	1,018,725,757	1,018,735,406
Share Premium	16.00	46,020,000	46,020,000
Retained earnings	17.00	696,248,131	670,087,479
Non-Current Liabilities		2,848,470,947	2,841,100,186
Long Term Loan	18.00	2,315,773,764	2,308,201,515
Deferred Tax Liability	19.00	532,697,183	532,898,672
Current Liabilities		534,688,376	516,449,426
Trade Payable	20.00	5,849,020	6,223,276
Liabilities for Expenses	21.00	72,418,420	76,721,306
Short Term Bank Loan	22.00	174,366,394	167,780,872
Long Term Bank Loan-Current Portion	23.00	220,329,746	220,329,746
Inter Company Loan Account	24.00	7,870,775	1,018,775
WPPF and Welfare Fund	25.00	6,232,463	4,545,411
Provision for Income Tax	26.00	45,134,443	37,342,924
Un-paid Dividend	27.00	2,487,116	2,487,116
Total Liabilities		3,383,159,323	3,357,549,612
Total Equity and Liabilities		5,623,365,092	5,571,604,377
Net Assets Value Per Share (NAVPS)	28.00	75.67	74.79


Company Secretary


Managing Director



Chief Financial Officer



Director

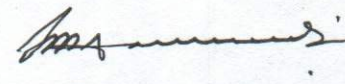

Chairman


Magura Multiplex PLC
Statement of Profit or Loss and other Comprehensive Income
For the Period ended September 30, 2025

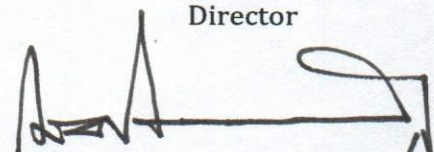
Particulars	Notes	Amount in Taka	
		July 01, 2025 to Sept 30, 2025	July 01, 2024 to Sept 30, 2024
Revenue	29.00	383,643,241	482,937,855
Cost of Goods Sold	30.00	(275,441,044)	(337,517,589)
Gross profit		108,202,197	145,420,266
Operating expenses		(13,357,803)	(16,394,679)
Office and Administrative Expenses		(7,300,981)	(7,852,404)
Marketing and Distribution Expenses		(6,056,821)	(8,542,274)
Profit from operation		94,844,395	129,025,587
Financial Expenses	31.00	(59,695,293)	(88,413,527)
Non Operating Income		278,983	386,535
Profit/(Loss) Before Tax & WPPF		35,428,085	40,998,595
Contribution to WPPF and Welfare Fund		(1,687,052)	(1,952,314)
Net Profit before tax		33,741,033	39,046,281
Income Tax Expenses		(7,591,733)	(8,788,060)
Current Tax (Expenses)/Income	32.00	(7,791,518)	(9,045,543)
Deferred Tax (Expenses)/Income	19.01	199,786	257,483
Net Profit/Loss after tax		26,149,300	30,258,222
Earning Per Share (EPS)	33.00	0.88	1.02


Company Secretary


Chief Financial Officer


Director

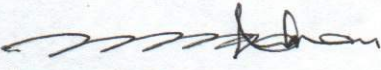

Managing Director


Chairman

Place: Dhaka
Dated: November 16, 2025

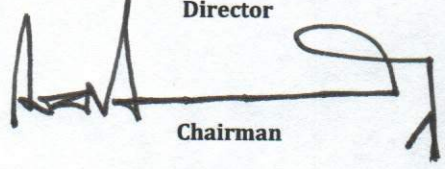
Magura Multiplex PLC
Statement of Changes in Equity
As at September 30, 2025

Particulars	Amount in Taka					
	Share Capital	Capital Reserve	Share Premium	Revaluation Reserve	Retained Earnings	Total
Balance as on 01.07.2025	296,033,780	183,178,100	46,020,000	1,018,735,406	670,087,479	2,214,054,765
Net profit after tax	-	-	-	-	26,149,300	26,149,300
Transfer from Deferred Tax to revaluation surplus	-	-	-	1,703	-	1,703
Transfer of Revaluation to Retained Earnings	-	-	-	(11,352)	11,352	-
Balance as at 30.09.2025	296,033,780	183,178,100	46,020,000	1,018,725,757	696,248,131	2,240,205,768
Balance as at 30.06.2025	296,033,780	183,178,100	46,020,000	1,018,737,406	670,087,479	2,214,056,765


Company Secretary


Chief Financial Officer


Director


Chairman


Managing Director

Place: Dhaka

Dated: November 16, 2025

Magura Multiplex PLC
Statement of Cash Flows
For the Period ended September 30, 2025

Particulars	Note	Amount in Taka	
		July 01, 2025 to Sept 30, 2025	July 01, 2024 to Sept 30, 2024

Cash Flow from Operating Activities

Cash Received from Customer and Others

383,069,082

422,233,009

Less: Paid to Suppliers and Others

(330,395,441)

(410,418,095)

Less: Income Tax Paid

(38,287)

(579,161)

Less: Financial Expenses

(45,537,522)

(1,001,859)

Net Cash Provided by Operating Activities (A)

7,097,833

10,233,894

Cash Flow from Investing Activities

Acquisition of Property, Plant and Equipment

-

-

Short Term Investment

(3,418,327)

(635,344)

Advance/Construction Work

-

(14,086,777)

Net Cash Used by Investing Activities (B)

(3,418,327)

(14,722,121)

Cash Flow from Financing Activities

Receipts/ (Payments) of Short Term Loan

-

-

Receipts/ (Payments) of Long Term Loan

-

-

Inter Company /Director Loan Account

5,802,000

3,400,000

Dividend Paid

-

(12,084)

Net Cash Used by Financing Activities (C)

5,802,000

3,387,916

Net Cash inflow/ outflow during the year (A+B+C)

9,481,505

(1,100,312)

Cash and Cash equivalents at the beginning of the year

56,583,485

54,509,668

Closing Cash and Cash equivalents at the end of the Period

66,064,990

53,409,356

Net Operating Cash Flows per share(NOCFPS)

34.00

0.24

0.35


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Place: Dhaka

Dated: November 16, 2025

Magura Multiplex PLC

Notes to the Financial Statements

As at and for the Period ended September 30, 2025

1.00 The Company and its Operations

1.01 Background

Magura Multiplex PLC. (C-18233(87)/89) is a Public Limited Company registered with the Registrar of Joint Stock Companies and Firms on 6th February, 1989. In 1990, the Company issued its share for public subscription and the Shares of the Company are listed in the Dhaka and Chittagong Stock Exchange PLC.

1.02 Registered Office and Factory Place

The Registered office of Magura Multiplex PLC is situated at BDG Corporate Building, Plot No.314/A, Block-E, Road No.18, Bashundhara R/A, Dhaka-1229 and the Factory is located at Sreerampur, Dhamrai, Dhaka.

1.03 Nature of Principal Activities

Magura Multiplex PLC. is engaged in Manufacturing, Converting and Printing of Paper & Paper Products and their Marketing.

2.00 Significant Accounting Policies

2.01 Compliance with Local Laws

The financial statements have been prepared in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted by the Institute of Chartered Accountants of Bangladesh. The Companies Act 1994, The Securities and Exchange Rules 1987, Income Tax Ordinance & Rules 1984, The Value Added Tax Act & Rules 1991, The Customs Act 1969 and other relevant local laws as applicable.

2.02 Accounting Policies

The accounts have been prepared under historical cost convention except revaluation of Property, Plant & Equipment and going concern basis in accordance with applicable disclosure and presentational requirements of the International Financial Reporting Standards (IFRS) and International Accounting Standards (IAS) as adopted by the Institute of Chartered Accountants of Bangladesh.

2.03 Date of Authorization

The financial statement were authorized by the Board of Directors at the 194th Board Meeting on November 16, 2025.

2.04 Reporting Period

The financial statements cover the period from **July 01, 2025 to September 30, 2025.**

2.05 Functional and Presentation Currency

These financial statements are presented in Bangladeshi Taka (Taka/TK/BDT) which is the Company's functional currency. All amounts have been rounded off to the nearest Taka, unless otherwise indicated.

2.06 Components of the Financial Statements

According to IAS-1 "presentation of the Financial Statements" the complete set of financial statement includes the following components:

- a) Statement of Financial Position as at Sept 30, 2025.
- b) Statement of Profit or Loss and Other Comprehensive Income for the Period ended Sept 30, 2025.
- c) Statement of Changes in Equity for the Period ended Sept 30, 2025.
- d) Statement of Cash Flows for the Period ended Sept 30, 2025.
- e) Accounting Policy Notes to the financial statements for the Period ended Sept 30, 2025.

2.07 Earnings Per Share (EPS)

Basic earning per share has been calculated in accordance with IAS-33 "Earnings per Share" which has been shown on the face of the Statement of Profit or Loss and Other Comprehensive Income. This has been calculated by dividing the net profit after Tax & WPPF by the weighted average number of ordinary shares outstanding during the Period.

2.08 Basis of Measurement

The financial statements have been prepared on historical cost Basis.

2.09 Use of Estimates and Judgment

The preparation of these financial statements in conformity with IFRSs requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses.

2.10 Property, Plant and Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation less impairment loss, if any. The company recognizes in the carrying amount of an item of property, plant and equipment the cost of replacing part of such an item when the cost is incurred, it is probable that the future economic benefits embodied with the item will flow to the company and the cost of the item can be measured reliably. Expenditure incurred after the assets have been put into operation, such as repair and maintenance is normally charged off as revenue expenditure in the period in which it is incurred.

2.11 Depreciation

Depreciation on fixed assets is charged on reducing balance method. Depreciation continues to be charged on each item of fixed assets until the written down value of such fixed assets is reduced to Taka one. Depreciation on addition to fixed assets is charged for whole year irrespective of their date of acquisition and no depreciation has been charged on fixed assets ceases irrespective of their date of disposal. The residual value, if not insignificant, is reassessed annually.

Revaluation of Property, Plant and Equipment

Financial statement of the company have been prepared on historical cost price basis. However, the prices of assets have been increased substantially during the last few years due to high inflationary trend. In this circumstance, management of Magura Multiplex PLC has decided to determine fair market value of the assets through revaluation. The company revaluated its land and land development as on 31 December 2015 by Malek Siddiqui Wali, Chartered Accountants and the revaluation surplus has been incorporated in the financial statement as on 30 June 2016.

2.12 Depreciation Charged on Revaluated Assets

Fixed assets have been revalued and depreciated on reducing balance method. Difference between accounting carrying value and revalued assets have been shown as revaluation reserve. Depreciated value of revalued assets subsequently adjusted in the financial statements every Period.

2.13 Inventories

Inventories comprise of Raw materials, Packing Materials and Stores & Spares and Finished goods. Raw materials, Packing Materials and Stores & Spares have been valued at average cost. Finished goods have been valued at lower of net realizable value and total of cost of material and other production Overhead attributable to bringing the goods to the state of sale under the convention of IAS-2 "Inventories".

2.14 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, cash at banks which are held and available for use by the Company without any restriction.

2.15 Creditors and Accrued Expenses

These are recognized for amounts to be paid in the future for goods and services received, whether or not billed by the suppliers.

2.16 Revenue Recognition

In compliance with the requirements of "IFRS-15 "Revenue from Contracts with Customers". Revenue receipts from customers against sales are recognized when products are dispatched to customers, that is, when the significant risk and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, and there is no continuing management involvement with the goods. Sales are recorded at net of VAT.

2.17 Income Tax

i) Current Tax:

Provision for Current income Tax has been made at the rate of 22.50% as prescribed in the Finance Act, 2023 on the accounting profit, where as company required provision should be as per Income Tax Ordinance 1984, since the company retained Cumulative loss.

ii) Deferred Tax

Deferred tax arises due to temporary difference deductible or taxable for the events of transaction which is recognized in the Statement of Profit or Loss and other Comprehensive Income. A temporary difference is the difference between the tax base of an asset or liability and its carrying amount/reported amount in the Financial Statements. Deferred tax assets or liability is the amount of income tax recoverable or payable in future periods recognized in the current period.

Deferred tax has been recognized during the period and the deferred tax of previous years has been adjusted with retained earnings during the period as per IAS-8 Accounting Policies, Changes in Accounting Estimates and Errors.

2.18 Related Party Disclosures

During the year, the Company carried out a number of transactions i.e. with units companies with related parties in the normal course of business and these transactions were recorded in the books of accounts as per IAS- 24 "Related Party Disclosures". The following statement represent the balance sheet date figure.

Name of the Companies

	Sept 30, 2025
--	---------------

i) Investment in Share

Bangladesh Monospool Paper Mfg.Co.Ltd.

23,459,700

ii) Inter Company Account (Current Assets)

Bangladesh News & Entertainment Ltd.

22,009,485

Total:

22,009,485

iii) Sponsor Director Loan Account

Magura Group Limited

65,009,141

Bangladesh Development Group Ltd.

71,566,239

Mr. Mustafa Kamal Mohiuddin

18,520,970

Total:

155,096,350

iv) Inter Company Loan Account (Current Liability)

Bangladesh Development Co. Ltd.

7,870,775

Total:

7,870,775

vi) Advance against Salary

6,170,155

2.19 Statements of Cash Flows

Statement of Cash Flows has been prepared in accordance with IAS-7 "Statements of Cash Flows" and the Cash flow from operating activities has been presented under direct method.

2.20 General

(i) All calculation in Accounts have been rounded off to the nearest Taka.

(ii) For comparison, previous year's figure have been re-classified where necessary.

Note No.	Particulars	Amount in Taka	
		Sept 30, 2025	June 30, 2025

3.00 Property, Plant and Equipment: Tk. 1,630,028,327

This is made up as follows:

Non Revalued Assests	3.01	431,527,434	435,880,420
Revalued Assests	3.02	1,198,500,893	1,198,512,245
Total		1,630,028,327	1,634,392,665

3.01 Non Revalued Assests: Tk. 431,527,434

This is made up as follows:

Opening Balance	1,487,821,429	1,487,338,723
Add: Addition made during the Year	-	482,706
Closing Balance (a)	1,487,821,429	1,487,821,429
Accumulated Depreciation		
Opening Balance	1,051,941,009	1,033,181,069
Add: Charged during the Period	4,352,986	18,759,940
Closing Balance (b)	1,056,293,995	1,051,941,009
Written Down Value (a-b)	431,527,434	435,880,420

3.02 Revalued Assests: Tk. 1,198,500,893

This is made up as follows:

Opening Balance	1,203,852,582	1,203,852,582
Add: Addition made during the Period	-	-
Closing Balance (a)	1,203,852,582	1,203,852,582
Accumulated Depreciation		
Opening Balance	5,340,337	5,293,303
Add: Addition made during the Period	11,352	47,034
Closing Balance (b)	5,351,689	5,340,337
Written Down Value (a-b)	1,198,500,893	1,198,512,245

The details Schedule of Property, Plant and Equipment are shown in (Annexure- A).

4.00 Investment in Share: Tk. 23,459,700

This is made up as follows:

Bangladesh Monospool Paper Mfg.Co.Ltd.	84,700	84,700
Invested into Pearl Paper And Board Mills Ltd.	23,375,000	23,375,000
Which is converted to Bangladesh Monospool Paper		
Total	23,459,700	23,459,700

5.00 Investment Property: Tk. 2,379,465,000

Opening Balance	2,379,465,000	2,379,465,000
Fair Value Gain / (Loss)-During the Period	-	-
Total Investment Property	2,379,465,000	2,379,465,000

Note No.	Particulars	Amount in Taka	
		Sept 30, 2025	June 30, 2025

The above balance is made up as per IAS 40: Investment Property and following assets are classified as Investment Property.

Particulars	Land Size (In Decimal)		
Land at Motijheel	26.40	356,400,000	356,400,000
Land at Sonargaon	899.14	2,023,065,000	2,023,065,000
Total	925.54	2,379,465,000	2,379,465,000

6.00 Inventories: Tk. 437,617,788

This is made up as follows:

Raw Materials, Chemicals & Others	309,021,336	284,020,976
Finished Goods	128,596,452	134,256,601
Closing Balance:	437,617,788	418,277,577

7.00 Trade Receivable: Tk. 208,641,751

This is made up as follows:

Receivable from parties	208,641,751	207,788,609
Total	208,641,751	207,788,609

a) Ageing of the above receivables is given Below:

1 to 3 Months	4 to 6 Months	7 to 12 Months	Total	Total
161,189,732	44,304,241	3,147,778	208,641,751	207,788,609

8.00 Short Term Investments: Tk. 18,581,740

This is made up as follows:

Investment in FDR	Note:8.01	18,071,753	14,695,626
Interest Receivable	Note:8.02	509,987	467,787
Closing Balance		18,581,740	15,163,413

Note No.	Particulars	Amount in Taka	
		Sept 30, 2025	June 30, 2025

8.01 Investment in FDR: Tk. 18,071,753

Details of Investment in FDR:

AB Bank PB (3834941)	-	1,527,022
Premier Bank BB (155-279000000061)	7,331,000	7,331,000
Premier Bank BB (155-279000000002)	525,500	525,500
Premier Bank BB (155-279000000003)	1,469,800	1,469,800
Premier Bank BB (155-279000000004)	525,500	525,500
Premier Bank BB (155-279000000005)	525,500	525,500
Premier Bank BB (155-279000000006)	525,500	525,500
Premier Bank BB (155-279000000007)	412,234	412,234
Premier Bank BB (155-23100000831)	2,000,000	-
Premier Bank BB (155-23100000844)	2,750,000	-
National Bank Babu Bazar (1031005143220)	1,416,953	1,308,499
National Bank Babu Bazar (1031005143245)	589,766	545,071
Total	18,071,753	14,695,626

8.02 Interest Receivable: TK. 509,987

This is made up as follows:

Oppenig balance	467,787	390,525
Add: Accrued Interest during the Period	240,000	467,787
Less: Adjustment made during the Period	(197,800)	(390,525)
Closing Balance	509,987	467,787

9.00 Advances, Deposits and Pre-Payments: Tk. 824,554,856

This is made up as follows:

Advances	Note: 9.01	790,351,292	773,057,105
Security Deposit	Note:9.02	33,085,440	28,180,022
VAT Current Account		643,983	643,983
Prepaid Insurance		474,141	730,165
Closing Balance:		824,554,856	802,611,275

9.01 Advances: Tk. 790,351,292

This is made up as follows:

Advance against Purchases	Note:9.01.01	643,932,828	627,518,672
Advance against Works	Note:9.01.02	140,248,309	139,288,153
Advance against Salary	Note:9.01.03	6,170,155	6,250,280
Closing Balance:		790,351,292	773,057,105

Note No.	Particulars	Amount in Taka	
		Sept 30, 2025	June 30, 2025

9.01.01 Advance against Purchases: Tk.643,932,828

This is made up as follows:

Advance against Local Material

Al Noor Paper and Board Mills

Adp Mr. Habibur Rahman

MS Al-Amin Traders

Bangla Trac Ltd.

Friends Chemitech

Dhaka Freight Logistics Ltd.

MS Khalaque Enterprise

M/S. Mollah Eng. Works

ST Bearing Corporation

RM Global Engineering

Total :

641,003,605	623,829,840
2,066,825	2,066,825
24,545	268,029
135,352	135,352
151,373	412,506
26,100	26,100
120,000	120,000
61,200	61,200
18,300	18,300
8,680	269,230
316,848	311,290
643,932,828	627,518,672

9.01.02 Advance against Works: Tk.140,248,309

This is made up as follows:

Constraction & Development work

Plant & Machinery

Nitol Motors

Fascinate Shipping Lines Ltd.

Prime Clearing House

Warisha Enterprise

Innovatex Egeineering

Abdul Hai (Sr. Man A&F)

Moon Moon Engr. Works

Dhaka Fright Logistics Ltd.

RM Global Engineering

Techno Bangla Engineering Ltd.

Mollah Eng. Works

Multi Power Electric Company

Nurzahan Enterprise

KNS Engineering

Perfect Engineering

Total :

73,762,444	73,762,444
49,176,292	49,176,292
14,299,600	13,606,000
103,165	153,165
857,364	727,364
372,891	372,891
200,000	200,000
278,405	26,407
319,500	319,500
120,000	120,000
316,848	311,290
194,000	194,000
18,300	18,300
-	71,000
89,500	89,500
50,000	50,000
90,000	90,000
140,248,309	139,288,153

Note No.	Particulars	Amount in Taka	
		Sept 30, 2025	June 30, 2025

9.01.03 Advance against Salary: Tk.6,170,155

This is made up as follows:

Uttam Kumar Debnath	954,375	1,012,500
Mokbul Hossain	183,500	188,000
Md. Baker Hossain	31,000	31,000
Shafiqul Azam Khan	470,000	470,000
Ariful Islam	387,000	393,500
Mustafizur Rahman	1,465,000	1,465,000
Md.Abul Kashem SA	324,000	324,000
Md. Faruk Ahmed	50,000	50,000
Md. Ashraf Ali	60,000	60,000
Md. Enamul Haque	80,000	80,000
Md. Masud Karim	150,000	150,000
Md. Mizanur Rahman	200,000	200,000
Shishir Ahmed	40,280	43,280
Md.Nahid Hasan	10,000	10,000
Md. Numan daud	90,000	90,000
Md. Shafiqul Islam	30,000	30,000
Md. Wahid Sheikh	90,000	90,000
Md.Abu Farhad	35,000	35,000
Md. Gulam Kibria	1,400,000	1,400,000
Md. Sobur	30,000	30,000
Shahriar Rahman Madol	90,000	98,000
Total:	6,170,155	6,250,280

9.02 Security Deposit: Tk.33,085,440

This is made up as follows:

Earnest Money Deposit	686,000	276,000
Bank Guarantee	12,927,300	8,017,465
Performance Guarantee	9,761,396	10,175,813
Titas Gas Trans Distribution	8,252,324	8,252,324
Norshingdi polly Biddut Samity	1,032,500	1,032,500
Security Deposit (T & T)	425,920	425,920
Total :	33,085,440	28,180,022

Note No.	Particulars	Amount in Taka	
		Sept 30, 2025	June 30, 2025

10.00 Inter Company Account: TK. 22,009,485

This is made up as follows:

Bangladesh News & Entertainment PLC.

Opening Balance

Add: Payment made During the Period

Total :

Less: Received/Adjustment made during the Period

Closing Balance

20,959,485	51,252,155
1,250,000	-
22,209,485	51,252,155
200,000	30,292,670
22,009,485	20,959,485

11.00 Advance Income Tax: Tk. 12,941,455

This is made up as follows:

Opening Balance

Add: Addition during the Period

Less: Adjustment during the Period

Closing Balance

12,903,168	32,155,861
38,287	14,103,168
-	(33,355,861)
12,941,455	12,903,168

12.00 Cash and Cash Equivalents: Tk. 66,064,990

This is made up as follows:

Cash in Hand

Sub-total

Cash at Bank

Total

Note 12.01

51,183,777	51,183,777
51,183,777	51,183,777
14,881,213	5,399,708
66,064,990	56,583,485

12.01 Cash at Bank: Tk. 14,881,213

Details of Cash at Bank:

AB Bank Ltd., Principal BR, A/C # 4005-219312-000

IBBL-Kalampur Br. A/C # 20500160900000608

NCC Bank Ltd, Bashundhara Br., A/C # 325000044 (D.A)

Janata Bank Ltd. Local Office A/C # 0100220245203

SIBL, Principal BR, A/C # 0021330060499

SIBL. Bashundhura Branch #077136001197

SIBL. Bashundhura Branch #0771360001963 (D.A)

UCB Ltd., Bashundhara Br., # 0991301000000094

Premier Bank- BB (A/C NO. 155-111-00000680)

Premier Bank- Megh. (A/C NO. 109-1310000001-3)

Premier Bank- Megh. (A/C NO. 109-11100005746)

Premier Bank- Bashu (A/C NO. 155-1110000023-0)

Premier Bank Ltd. -A/C #0155111000000319

SIBL- Motijheel (A/C NO. 13300009791)

SIBL- Bashundhara (A/C NO. 0771360001028))

SIBL- Bashundhara (A/C NO. 0771330007483)

SIBL-Principal (A/C No: 0021360004129)

National Bank Ltd. Babu Bazar Br. (1031006500642)

National Bank Ltd. Mirpur Br. (1069004457380)

Sonali Bank Ltd.- Local Office, (A/C NO. 002633009049)

Sonali Bank Ltd.- Local Office, (A/C NO. 236001531)

Total:

6,100	309
16,374	16,374
217,788	217,788
24,925	24,925
26,906	51,798
12,535	59,061
2,544,255	2,544,255
101,313	101,313
1,676,902	25,730
6,405	6,750
135,929	42,550
8,539,748	215,248
284,693	808,367
27,520	27,520
13,214	13,214
59,730	59,730
2,663	2,663
37,258	37,658
5	5
1,101,725	1,099,225
45,225	45,225
14,881,213	5,399,708

Note No.	Particulars	Amount in Taka	
		30-Sept-2025	30-June-2025

13.00 Share Capital: Tk. 296,033,780

This is made up as follows:

Authorized Capital :

600,00,000 Ordinary Shares of Tk. 10/- each

600,000,000

600,000,000

Issued, Subscribed, Called-up & Paid-up Capital :

2,96,03,378 Ordinary Shares of Tk. 10/- each fully issued & paid-up are classified as follows:-

296,033,780

296,033,780

Classification	No. of Share	Face Value (Tk)	Value (Tk)
Group-A			
Sponsor and Director	13,561,445	10.00	135,614,450
Group-B			
Financial Institutions	1,839,300	10.00	18,393,000
Group-C			
General Public	14,202,633	10.00	142,026,330
Total	29,603,378		296,033,780

Classification of Shareholders and Their Share Holding Position are as follows:

Name of Shareholder	Position	No. of Shares	Percentage of Share held	Amount
Mr. Mustafa Kamal Mohiuddin	Chairman	3,076,543	10.39%	30,765,430
Mr. Mostafa Jamal Mohiuddin	Director	830,247	2.80%	8,302,470
Bangladesh Development Group PLC. Represented by Mr.Md. Rezaul Islam & Adv. Md. Golam Kibria	Nominee Director	4,708,162	15.90%	47,081,620
Magura Group PLC. Represented by Mr. Md. Mobarok Hossain	Nominee Director & Managing Director	3,891,925	13.15%	38,919,250
Prof. Dr. Md. Rafiqul Islam	Independent	-	0.00%	-
Prof. Dr. Nafisa Rounok	Director	-	0.00%	-
Mr. Mohiuddin Ahmed	Sponsor	940,464	3.18%	9,404,640
Mr. Abu Baker Siddique	Shareholder	84,641	0.29%	846,410
Abirbhab Multimedia Ltd.	Shareholder	9,404	0.03%	94,040
Investment Consultants & Share Management Ltd.		20,059	0.07%	200,590
Financial Institutions		1,839,300	6.21%	18,393,000
General Public		14,202,633	47.98%	142,026,330
Total		29,603,378	100.00%	296,033,780

Classification of shareholders according to number of share Holdings are as follows:

Holding Range	No. of share holders	No. of share	Percentage
1- 15000 shares	7,419	8,657,750	29.25%
15001- 150000 shares	135	4,174,719	14.10%
150001- 300000 shares	2	445,915	1.51%
300001- 600000 shares	1	552,197	1.87%
600001- 2000000 shares	1	1,701,047	5.75%
2000001- 4000000 shares	3	9,363,588	31.63%
4000001- 4800000 shares	1	4,708,162	15.90%
Total	7,562	29,603,378	100.00%

Note No.	Particulars	Sub-Note	Amount in Taka	
			Sept 30, 2025	June 30, 2025

14.00 Capital Reserve: Tk.183,178,100

Created Capital Reserve for issuing share to the existing shareholders of Magura Paper Mills Ltd. from Paper Processing and Packaging Ltd. Considering share exchange ratio 0.5 : 1 against M&A.

This is made up as follows:

Paid up Capital of Magura Paper Mills Ltd.

Less: Issued share from Paper Processing and Packaging Ltd. Considering share exchange ratio 0.5 : 1 against M&A.

Capital Reserve

366,356,200	366,356,200
(183,178,100)	(183,178,100)
183,178,100	183,178,100

15.00 Revaluation Reserve: Tk. 1,018,725,757

This is made up as follows:

Opening Balance

Less: Adjustment during the Period

Less: Adjustment during the year as Deferred Tax Liability

Closing Balance:

1,018,735,406	1,018,775,385
(11,352)	(47,034)
1,703	7,055
1,018,725,757	1,018,735,406

16.00 Share Premium: Tk. 46,020,000

Opening Balance

Closing Balance:

46,020,000	46,020,000.00
46,020,000	46,020,000

17.00 Retained Earnings: Tk. 696,248,131

This is made up as follows:

Opening Balance

Add: Profit/(Loss) during the year

Add: Depreciation charged on revalued amount

Less: 14% Cash Dividend 2023-2024

Closing Balance:

670,087,479	604,857,285
26,149,300	106,627,889
11,352	47,034
-	(41,444,729)
696,248,131	670,087,479

18.00 Long Term Loan: Tk. 2,315,773,764

This is made up as follows:

Long Term Bank Loan

Sponser Directors Loan

Long Term Other Loan

Total

18.01	2,082,277,413	2,074,705,164
18.02	155,096,350	155,096,350
18.03	78,400,000	78,400,000
	2,315,773,764	2,308,201,515

18.01 Long Term Bank Loan: Tk. 2,082,277,413

This is made up as follows:

Social Islami Bank PLC

Sonali Bank PLC

Total

18.01.01	239,348,982	231,776,733
18.01.02	1,842,928,432	1,842,928,432
	2,082,277,413	2,074,705,164

Note No.	Particulars	Sub-Note	Amount in Taka	
			Sept 30, 2025	June 30, 2025

18.01.01 Social Islami Bank PLC: Tk. 239,348,982

BIAM (T.I) # 0023020001154	10,183,595	10,183,595
BIAM (T.I) # 0023020001176	7,475,651	7,475,651
BIAM (T.I) # 0023020001198	8,190,990	8,190,990
BAIM (M.T.I) # 0023020001481	43,365,869	43,365,869
BAIM (M.T.I) # 0023020001503	3,093,383	3,093,383
BAIM (M.T.I) # 0023020001525	10,904,818	10,904,818
Principal Outstanding	83,214,306	83,214,306
Add: Interest Outstanding	49,225,606	44,917,322
Sub-Total	132,439,911	128,131,628
HPSM Loan A/C # 0023220003676	16,040,748	16,040,748
HPSM Loan A/C # 0023570001021	14,357,724	14,357,724
HPSM Loan A/C # 0023400000043	4,547,577	4,547,577
HPSM Loan A/C # 0023420000102	1,852,438	1,852,438
HPSM Loan A/C # 0023420000124	5,824,461	5,824,461
HPSM Loan A/C# 0023420000146	22,272,557	22,272,557
HPSM Loan A/C# 0023420000168	5,765,968	5,765,968
Principal Outstanding	70,661,473	70,661,473
Add: Interest Outstanding	36,247,597	32,983,631
Sub-Total	106,909,070	103,645,104
Total	239,348,982	231,776,733

18.01.02 Sonali Bank Project Loan: Tk. 1,842,928,432

This is made up as follows:

Sonali Bank PLC (Principal)	1,516,568,173	1,516,568,173
Sonali Bank PLC (Interest Outstanding)	509,401,098	509,401,098
Total Outstanding	2,025,969,271	2,025,969,271
Less : Current Portion of Long-Term Loans	(183,040,839)	(183,040,839)
Net Balance :	1,842,928,432	1,842,928,432

18.02 Sponser Directors Loan: TK. 155,096,350

This is made up as follows:

Magura Group Limited	65,009,141	65,009,141
Bangladesh Development Group Ltd.	71,566,239	71,566,239
Mr. Mustafa Kamal Mohiuddin	18,520,970	18,520,970
Total	155,096,350	155,096,350

18.03 Long Term Other Loan: Tk. 78,400,000

This is made up as follows:

Mostafa Azad Mohiuddin	61,600,000	61,600,000
Dilara Mostafa	16,800,000	16,800,000
Sub Total	78,400,000	78,400,000

Note No.	Particulars	Sub-Note	Amount in Taka	
			Sept 30, 2025	June 30, 2025

19.00 Deferred Tax Liability: Tk. 532,697,183

This is made up as follows:

Opening Balance		532,898,672	532,677,439
Add: Excess Deferred Tax (Income) Provision		-	984,225
Deferred Tax Income during the Period	19.01	(199,786)	(755,937)
		532,698,886	532,905,727
Less: Deferred Tax Income on revaluation		(1,703)	(7,055)
Closing Balance:		532,697,183	532,898,672

19.01 Deferred Tax Expenses/(Income): Tk. -199,786

This is made up as follows:

Deferred tax income on PPE Except Surplus Value		(199,786)	(755,938)
Deferred tax income on WPPF		-	-
		(199,786)	(755,937)
Add/(Less): Deferred Tax Expenses/ (Income) on revaluation		-	-
Total Deferred tax Expenses/(Income) during the Period		(199,786)	(755,937)

19.01.01 Deferred Tax Erxpenses/(Income) on PPE Except Surplus Value: Tk. -199,786

This is made up as follows:

Carrying Amount as Company Policy	304,904,928	309,257,914
Carrying Amount as Tax Law	135,136,895	138,601,944
Taxable Temporary Difference	169,768,032	170,655,970
Applicable Tax Rate	22.5%	22.5%
Total Deferred Tax Liability	38,197,807	38,397,593
Less: Opening deferred tax liabilities-at cost	(38,397,593)	(39,153,531)
Deferred tax Expenses during the Period	(199,786)	(755,938)

20.00 Trade Payable Tk.5,849,020

This is made up as follows:

Zeeshan International agency	751,805	681,205
Presstech Trading Corporation	425,510	425,510
Sail Corporation	696,750	696,750
Newaj Traders	99,664	99,664
Arafat Traders	102,225	102,225
Diamond CTP House	267,300	133,260
Milah Waimao	-	157,800
Anik Enterprise	604,289	604,289

Note No.	Particulars	Sub-Note	Amount in Taka	
			Sept 30, 2025	June 30, 2025
	Ashraf Enterprise		216,575	216,575
	Five Dragon Paper Mills		415,795	415,795
	A. Rahman Traders		60,874	394,465
	Awal & Brothers		-	87,505
	M/S. Friends International		323,359	323,359
	Trade Park International		226,698	226,698
	Nordic Trims		1,658,176	1,658,176
	Total:		5,849,020	6,223,276

21.00 Liabilities for Expenses: Tk. 72,418,420

This is made up as follows:

Jharna Engineering Works	297,452	297,452
Link 3 Technology	3,500	14,500
TetraHost Bangladesh.	6,000	14,000
Information Services Network Ltd	12,500	22,500
Robi Axiata PLC	15,080	12,216
Grameen Phone	18,975	25,526
Transport Bill	-	57,527
Cattering Service	36,410	65,860
Raima Golpo Book Binding.	77,769	55,369
Rini Book Binding- Cr.	70,731	70,731
G. Kibria & Co -Audit Fees	230,000	230,000
Haruner Rashid & Associates-Audit Fees	35,000	35,000
Dhaka Palli bidyut samity 3	188,948	65,614
Salary, Wages, OT, & Subsidy allowance	7,620,300	9,111,717
Narayangonj Polly Biddut Samity	477,663	502,168
Titas Gas Trans. & Distribution Co. Ltd.	63,260,389	63,199,591
Dhaka Wassa	1,474	1,474
Salary Income Tax	60,306	53,063
VAT Current Account	5,923	2,886,998
Total	72,418,420	76,721,306

22.00 Short Term Bank Loan : Tk. 174,366,394

This is made up as follows:

Details of Short Term Loan are as Follows:

Social Islami Bank PLC	22.01	174,366,394	167,780,872
Total:		174,366,394	167,780,872

Note No.	Particulars	Sub-Note	Amount in Taka	
			Sept 30, 2025	June 30, 2025

22.01 Social Islami Bank PLC

BIAM (Com) #0023140006557	3,000,000	3,000,000
BIAM (Com) #0023140006568	5,000,000	5,000,000
BIAM (Com) #0023140006579	5,000,000	5,000,000
BIAM (Com) #0023140006581	5,000,000	5,000,000
BIAM (Com) #0023140006592	5,000,000	5,000,000
BIAM (Com) #0023140006827	5,000,000	5,000,000
BIAM (Com) #0023140006838	5,000,000	5,000,000
BIAM (Com) #0023140006849	5,000,000	5,000,000
BIAM (Com) #0023140006851	5,000,000	5,000,000
BIAM (Com) #0023140006862	5,000,000	5,000,000
BIAM (Com) #0023140006873	5,000,000	5,000,000
BIAM (Com) # 0023140007626	5,100,000	5,100,000
BIAM (Com) #0023140006884	6,800,000	6,800,000
BIAM (Com) #0023140006895	6,900,000	6,900,000
BIAM (Com) # 0023140006748	4,400,000	4,400,000
BIAM (Com) # 0023140006759	4,400,000	4,400,000
BIAM (Com) # 0023140006761	4,300,000	4,300,000
BIAM (Com) # 0023140006772	4,300,000	4,300,000
BIAM (Com) # 0023140006783	4,300,000	4,300,000
BIAM (Com) # 0023140006794	4,100,000	4,100,000
BIAM (Com) # 0023140006805	2,300,000	2,300,000
BIAM (Com) #0023140006603	5,000,000	5,000,000
BIAM (Com) #0023140006614	5,000,000	5,000,000
BIAM (Com) #0023140006625	5,000,000	5,000,000
BIAM (Com) #0023140006636	5,000,000	5,000,000
Principal Outstanding	119,900,000	119,900,000
Add: Interest Outstatnding	54,466,394	47,880,872
Total	174,366,394	167,780,872

Note No.	Particulars	Sub-Note	Amount in Taka	
			Sept 30, 2025	June 30, 2025

23.00 Long Term Bank Loan-Current Portion Tk.220,329,746

Details of Social Islami Bank Ltd. (SIBL) Loan-Current Portion are as Follows:

HPSM Loan A/C # 0023220003676	2,683,116	2,683,116
HPSM Loan A/C # 0023570001021	2,392,922	2,392,922
HPSM Loan A/C # 0023400000043	732,205	732,205
HPSM Loan A/C # 0023420000102	299,164	299,164
HPSM Loan A/C # 0023420000124	958,815	958,815
HPSM Loan A/C# 0023420000146	3,727,443	3,727,443
HPSM Loan A/C# 0023420000168	945,063	945,063
BIAM (T.I) # 0023020001154	3,298,125	3,298,125
BIAM (T.I) # 0023020001176	2,524,349	2,524,349
BIAM (T.I) # 0023020001198	2,809,010	2,809,010
BAIM (M.T.I) # 0023020001481	12,816,896	12,816,896
BAIM (M.T.I) # 0023020001503	906,617	906,617
BAIM (M.T.I) # 0023020001525	3,195,182	3,195,182
Sonali Bank A/C # 0002659000039	183,040,839	183,040,839
Total	220,329,746	220,329,746

24.00 Inter Company Loan Account: TK. 7,870,775

This is made up as follows:

Bangladesh Development Co. PLC

Opening Balance
Add: Received/Adjustment made during the Period
Total :
Less: Payment made During the Period
Closing Balance

1,018,775	5,673,775
6,852,000	5,345,000
7,870,775	11,018,775
-	10,000,000
7,870,775	1,018,775

25.00 Provision for WPPF and Welfare Fund: Tk.6,232,463

This is made up as follows:

Opening Balance

Less: Payment made during the Period
Available Balance
Add: Addition during the Period
Closing Balance:

4,545,411	4,374,331
4,545,411	4,374,331
-	(4,374,331)
4,545,411	-
1,687,052	4,545,411
6,232,463	4,545,411

Note No.	Particulars	Sub-Note	Amount in Taka	
			Sept 30, 2025	June 30, 2025

26.00 Provision for Income Tax: Tk. 45,134,443

This is made up as follows:

Opening Balance

Less: Excess Provision of Income Tax up to FY 2022-2023

Add: During the period

Total

Less: Adjustment During the Period

Closing Balance

37,342,924	86,646,732
-	(37,158,237)
7,791,519	21,210,290
45,134,443	70,698,785
-	(33,355,861)
45,134,443	37,342,924

27.00 Un-paid Dividend: Tk. 2,487,116

This is made up as follows:

Opening Balance

Add: Declared during the period

Total

Less: Paid during the period

Closing Balance

2,487,116	2,693,301
-	41,444,729
2,487,116	44,138,030
-	(41,650,914)
2,487,116	2,487,116

27.01 Year-Wise Summary of Unclaimed Dividend

Final dividend for the Year 2019-2020

Final dividend for the Year 2020-2021

Final dividend for the Year 2021-2022

Final dividend for the Year 2022-2023

Final dividend for the Year 2023-2024

Total

24,948	24,948
70,813	70,813
642,837	642,837
930,346	930,346
818,172	818,172
2,487,116	2,487,116

28.00 Net Assets Value per share (NAVPS):Tk.75.67

This is made up as follows:

Shareholders Equity

No. of Share

Total

2,240,205,768	2,214,054,765
29,603,378	29,603,378
75.67	74.79

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2025 to Sept 30, 2025	July 01, 2024 to Sept 30, 2024

29.00 Revenue: Tk. 383,643,241

This is made up as follows:

Text Book/Exam Khata/Brochures / Register Khata /Diary/ Recycled paper/ Training Materials/Printing Work/Others

Total

383,643,241	482,937,855
383,643,241	482,937,855

30.00 Cost of Goods Sold: Tk. 275,441,044

This is made up as follows:

Raw materials Consumed

30.01

Add: Factory Overhead

Cost of Production

Add: Opening Work-In-Progress

Total Goods In Process

Less: Closing Work-In-Progress

Cost of Goods Manufactured

Add: Opening finished goods

Cost of Goods Available for Sale

Less: Closing finished goods

Cost of Goods Sold:

232,401,083	287,076,287
37,379,812	58,984,814
269,780,895	346,061,100
-	-
269,780,895	346,061,100
-	-
269,780,895	346,061,100
134,256,601	129,603,306
404,037,496	475,664,406
128,596,452	138,146,817
275,441,044	337,517,589

30.01 Raw Materials, Chemicals & Other Consumed: Tk.232,401,083

This is made up as follows:

Opening stock

Add: Purchase during the Period

Available for use

Less: Closing stock

Consumption during the Period

284,020,976	274,536,348
257,401,443	328,120,321
541,422,419	602,656,669
309,021,336	315,580,382
232,401,083	287,076,287

31.00 Financial Expenses: Tk. 59,695,293

This is made up as follows:

Interest on SIBL Bank Loan

Interest on Sonali Bank Loan

Bank Charges & Commission

Total:

14,157,771	13,151,559
45,452,670	75,220,109
84,852	41,859
59,695,293	88,413,527

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2025 to Sept 30, 2025	July 01, 2024 to Sept 30, 2024

32.00 Current Tax: Tk. 7,791,518

This is made up as follows:

Profit before Tax	33,741,033	39,046,281
Add: Accounting base depreciation	4,352,986	4,698,727
Less: Tax base depreciation	(3,465,049)	(5,494,910)
Add: Accounting base WPPF	-	1,952,314
Taxable Profit for Current Tax	34,628,971	40,202,412
Applicable Tax Rate	22.5%	22.5%
Current Tax Expenses	7,791,518	9,045,543
Provision for Income tax		
Advance tax paid	38,287	4,294,101
22.50% on Profit before Tax	7,791,518	9,045,543
1% on gross receipt	3,836,432	2,897,627
Provision for Income tax (Wichever is higher)	7,791,518	9,045,543

33.00 Earnings Per Share(Basic): Tk. 0.88

This is made up as follows:

Net Profit after Tax	26,149,300	30,258,222
Number of Ordinary Shares	29,603,378	29,603,378
Total	0.88	1.02

34.00 Net Operating Cash Flows per share(NOCFPS): Tk. 0.24

This is made up as follows:

Net Cash flows from Operating Activities	7,097,833	10,233,894
No. of Share	29,603,378	29,603,378
Total	0.24	0.35

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2025 to Sept 30, 2025	July 01, 2024 to Sept 30, 2024

34.01 Reconciliation of net profit/(loss) after tax with cash flows from operating activities under indirect method:

This is made up as follows:

Net Profit/(Loss) After Tax	26,149,300	30,258,222
Adjustments to reconcile net income to net cash		
Depreciation	4,364,338	4,698,727
Finance Expenses	59,695,293	88,413,527
Provision for WPPF	1,687,052	1,952,314
Income Tax Expenses	7,791,518	9,045,543
Deffered Tax Liability	(199,786)	(257,483)
Changes in operating assets and liabilities:		
Stock of Inventories	(19,340,211)	(49,587,546)
Trade and Other Debtors	(853,142)	(61,091,381)
Advance, Deposit & Prepayments	(21,943,580)	(29,173,317)
Trade Creditors	(374,256)	(1,087,664)
Liability for Expenses	(4,302,886)	18,643,973
WPPF Paid	-	-
Income Tax Paid	(38,287)	(579,161)
Bank Interest & Charge Paid	(45,537,522)	(1,001,859)
Net Cash flows from Operating Activities	7,097,833	10,233,895

Magura Multiplex PLC
Schedule of Property, Plant and Equipment
For the period ended September 30, 2025

Annexure-A									
Amount in Taka									
Particulars	Cost		Rate of Dep. (%)	Depreciation					
	As on July 01, 2025	Addition during the Year		Balance as at 30.09.2025	As on July 01, 2025	Charged during the Year	Adjustment during the Year	Balance as at 30.09.2025	Written Down Value as at 30.09.2025
Cost									
Land and Land Development	126,622,506		0%	-		-		-	126,622,506
Building and Construction	303,911,101	-	2.5%	187,617,495		726,835		188,344,330	115,566,771
Plant and Machinery	949,961,585	-	7%	779,490,599		2,983,242		782,473,841	167,487,743
Furniture and Fixture	6,463,536	-	10%	4,825,229		40,958		4,866,187	1,597,349
Electrical Equipment	63,670,147	-	10%	52,650,410		275,493		52,925,904	10,744,243
Office Equipment	16,439,769	-	10%	11,516,216		123,089		11,639,305	4,800,464
Motor Vehicle	14,043,916	-	20%	10,820,873		161,152		10,982,025	3,061,891
Sundry Assets	6,708,869	-	10%	5,020,186		42,217		5,062,403	1,646,466
Sub Total as on 30.09.2025	1,487,821,429	-		1,051,941,009		4,352,986		1,056,293,995	431,527,434
Revaluation									
Land and Land Development	1,196,935,531	-	0%	-		-		-	1,196,935,531
Building and Construction	3,224,642	-	2.5%	1,781,032		9,023		1,790,054	1,434,588
Plant and Machinery	2,197,572	-	7%	2,064,469		2,329		2,066,798	130,774
Furniture and Fixture	260,318	-	10%	260,318		-		260,318	-
Electrical Equipment	346,354	-	10%	346,354		-		346,354	-
Office Equipment	3,661	-	10%	3,661		-		3,661	-
Motor Vehicle	884,504	-	20%	884,504		-		884,504	-
Sub Total as on 30.09.2025	1,203,852,582	-		5,340,337		11,352		5,351,689	1,198,500,893
Grand total as on 30.09.2025	2,691,674,011	-	-	1,057,281,346		4,364,338		1,061,645,684	1,630,028,327
Allocation of depreciation Charge:									
Sl.No.	Particulars	% of allocation		Depreciation at Cost	Depreciation at Revaluation	Total			
1	Factory Overhead	85%		3,700,038	9,649	3,709,688			
2	Administrative Overhead	7.5%		326,474	851	327,325			
3	Selling and distribution Overhead	7.5%		326,474	851	327,325			
	Total (1+2+3)	100%		4,352,986	11,352	4,364,338			

Magura Multiplex PLC
Statement of Tax Depreciation
Assessment Year 2025-2026

For the period from 01-07-25 to 30-09-2025

SL. No	Assets	Opening assets at cost	Addition	Disposal	Closing Balance at cost	% of Depreciation	Adjustment	Depreciation at cost	Annexure-B Closing Balance
1	Land and Land Development	126,622,506	-	-	126,622,506	0%		-	126,622,506
2	Building	69,487,872	-	-	69,487,872	10%		1,737,197	67,750,675
3	Plant & Machinery	54,415,097	-	-	54,415,097	10%		1,360,377	53,054,720
4	Furniture	1,688,621	-	-	1,688,621	10%		42,216	1,646,406
5	Electric Equipments	7,497,089	-	-	7,497,089	10%		187,427	7,309,662
6	Motor Vehical	1,485,597	-	-	1,485,597	10%		37,140	1,448,457
7	Office Equipments	1,256,593	-	-	1,256,593	10%		31,415	1,225,178
8	Sundry Assets	2,771,075	-	-	2,771,075	10%		69,277	2,701,798
	Total:	265,224,450	-	-	265,224,450		-	3,465,049	261,759,402

Particulars:

The details of Deferred Tax Liability is as under:

WDV as per Accounts (Other than land)

WDV as per 3rd Schedule ITO 1984 (Other than land)

Temporary Difference

Applicable Tax Rate

Closing Balance:

Opening Balance

Expenses during the period

Total (Tk.)

304,904,928	
135,136,895	
169,768,032	
22.50%	
38,197,807	
(38,397,593)	
(199,786)	
1,198,500,893	
15%	
179,775,134	
(179,776,837)	
(1,703)	

Revaluation surplus-PPE

Tax on capital gain

Closing deferred tax liabilities/(assets)-at revaluation

Opening deferred tax liabilities/(assets)-at revaluation

Deferred tax expense/(income)-at revaluation