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

For The Period From July 01'2026 to September 30, 2026

Magura Multiplex PLC

For the year ended September 30, 2026

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Magura Multiplex PLC
Statement of Financial Position
As at September 30, 2026

Particulars	Notes	Amount in Taka	
		Sept 30, 2026	June 30, 2026
Assets			
Non-Current Assets		**3,992,428,466**	**3,996,485,012**
Property, Plant and Equipment	3.00	1,612,878,766	1,616,935,312
Investment in Share	4.00	84,700	84,700
Investment Property	5.00	2,379,465,000	2,379,465,000
Current Assets		**1,550,657,353**	**1,500,646,017**
Inventories	6.00	273,959,608	297,960,041
Trade Receivable	7.00	213,584,658	191,931,324
Investment	8.00	15,471,974	22,706,977
Advance, Deposits and Pre-Payments	9.00	970,308,083	911,994,140
Inter Company Account	10.00	23,259,485	23,259,485
Advance Income Tax	11.00	1,348,606	1,167,180
Cash and Cash Equivalents	12.00	52,724,940	51,626,870
Total Assets		**5,543,085,819**	**5,497,131,028**
Equity and Liabilities			
Equity		**2,274,201,417**	**2,247,375,814**
Share Capital	13.00	296,033,780	296,033,780
Capital Reserve	14.00	183,178,100	183,178,100
Revaluation Reserve	15.00	1,018,687,490	1,018,696,809
Share Premium	16.00	46,020,000	46,020,000
Retained earnings	17.00	730,282,047	703,447,125
Non-Current Liabilities		**2,870,880,678**	**2,860,100,045**
Long Term Loan	18.00	2,338,998,190	2,328,007,330
Deferred Tax Liability	19.00	531,882,488	532,092,717
Current Liabilities		**398,003,724**	**389,655,169**
Trade Payable	20.00	2,914,610	3,015,690
Liabilities for Expenses	21.00	76,345,222	77,622,351
Long Term Bank Loan-Current Portion	22.00	253,302,034	253,302,034
WPPF and Welfare Fund	23.00	6,199,806	4,469,228
Provision for Income Tax	24.00	56,741,691	48,745,506
Un-paid Dividend	25.00	2,500,361	2,500,361
Total Liabilities		**3,268,884,402**	**3,249,755,215**
Total Equity and Liabilities		**5,543,085,819**	**5,497,131,029**
Net Assets Value Per Share (NAVPS)	26.00	**76.82**	**75.92**

Company Secretary | Chief Financial Officer | Director

Managing Director | Chairman

Place: Dhaka
Dated: November 14, 2026

Magura Multiplex PLC

Statement of Profit or Loss and other Comprehensive Income

For the year ended September 30, 2026

Particulars	Notes	Amount in Taka	
		July 01,26 to Sept 30, 2026	July 01, 2025 to Sept 30, 2025
Revenue	27.00	372,970,376	383,643,241
Cost of Goods Sold	28.00	(267,752,698)	(275,441,044)
Gross profit		**105,217,678**	**108,202,197**
Operating expenses		**(12,032,861)**	**(13,357,802)**
Office and Administrative Expenses		(6,498,953)	(7,300,981)
Marketing and Distribution Expenses		(5,533,908)	(6,056,821)
Profit from operation		**93,184,817**	**94,844,395**
Financial Expenses	29.00	(58,042,799)	(59,695,293)
Non Operating Income		1,200,121	278,983
Profit/(Loss) Before Tax & WPPF		**36,342,139**	**35,428,085**
Contribution to WPPF and Welfare Fund		(1,730,578)	(1,687,052)
Net Profit before tax		**34,611,561**	**33,741,033**
Income Tax Expenses		**(7,787,602)**	**(7,591,734)**
Current Tax (Expenses)/Income	30.00	(7,996,185)	(7,791,518)
Deferred Tax (Expenses)/Income	19.01	208,583	199,786
Net Profit/Loss after tax		**26,823,960**	**26,149,299**
Earning Per Share (EPS)	31.00	**0.91**	**0.88**

Company Secretary | Chief Financial Officer | Director

Managing Director | Chairman

Place: Dhaka
Dated: November 14, 2026

Magura Multiplex PLC
Statement of Changes in Equity
As at September 30, 2026

Particulars	Amount in Taka					
	Share Capital	Capital Reserve	Share Premium	Revaluation Reserve	Retained Earnings	Total
Balance as at 01.07.2026	296,033,780	183,178,100	46,020,000	1,018,696,810	703,447,124	2,247,375,814
Net profit after tax	-	-	-	-	26,823,960	26,823,960
Transfer from Deferred Tax to revaluation surplus	-	-	-	1,645	-	1,645
Transfer of Revaluation to Retained Earnings	-	-	-	(10,963)	10,963	-
Balance as at 30.09.2026	**296,033,780**	**183,178,100**	**46,020,000**	**1,018,687,492**	**730,282,047**	**2,274,201,419**
Balance as at 30.06.2026	**296,033,780**	**183,178,100**	**46,020,000**	**1,018,696,810**	**703,447,124**	**2,247,375,814**

Company Secretary | Chief Financial Officer | Director

Managing Director | Chairman

Place: Dhaka
Dated: November 14, 2026

Magura Multiplex PLC
Statement of Cash Flows
For the year ended September 30, 2026

Particulars	Note	Amount in Taka	
		July 01, 2026 to Sept 30, 2026	July 01, 2025 to Sept 30, 2025
Cash Flow from Operating Activities			
Cash Received from Customer and Others		352,517,163	383,069,082
Less: Paid to Suppliers and Others		(296,562,872)	(330,395,441)
Less: Income Tax Paid		(181,426)	(38,287)
Less: Financial Expenses		(47,051,939)	(45,537,522)
Net Cash Provided by Operating Activities (A)		**8,720,926**	**7,097,833**
Cash Flow from Investing Activities			
Acquisition of Property, Plant and Equipment		-	-
Investment in FDR		7,235,004	(3,418,327)
Advance/Construction Work		(14,857,859)	-
Net Cash Used by Investing Activities (B)		**(7,622,855)**	**(3,418,327)**
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
Dividend Paid		-	
Net Cash Used by Financing Activities (C)		**-**	**5,802,000**
Net Cash inflow/ outflow during the year (A+B+C)		**1,098,071**	**9,481,506**
Cash and Cash equivalents at the beginning of the year		51,626,870	56,583,485
Closing Cash and Cash equivalents at the end of the year		**52,724,940**	**66,064,991**
Basic Net Operating Cash Flows per share(NOCFPS)	32.00	**0.29**	**0.24**

Company Secretary

Chief Financial Officer

Director

Managing Director

Chairman

Place: Dhaka
Dated: November 14, 2026

Magura Multiplex PLC

Notes to the Financial Statements

As at and for the year ended September 30, 2026

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 Board of Directors has authorized these financial statements on November **14, 2026.**

2.04 Reporting Period

The financial statements cover one year from **July 01, 2026 to September 30, 2026.**

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 September 30, 2026.
b) Statement of Profit or Loss and Other Comprehensive Income for the year ended September 30, 2026.
c) Statement of Changes in Equity for the year ended September 30, 2026.
d) Statement of Cash Flows for the year ended September 30, 2026.
e) Accounting Policy Notes to the financial statements for the year ended September 30, 2026.

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 year.

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 is 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 year.

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 of 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, 2026**
i) Investment in Share	
Bangladesh Monospool PLC	**84,700**
ii) Inter Company Accout (Current Assets)	
Bangladesh News & Entertainment Ltd.	23,259,485
Total:	**23,259,485**
iii) Sponsor Director Loan Account	
Magura Group PLC	65,009,141
Bangladesh Development Group PLC.	71,566,239
Mr. Mustafa Kamal Mohiuddin	18,520,970
Total:	**155,096,350**
iv) Advance against Salary	**1,396,173**

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, 2026	June 30, 2026
3.00	**Property, Plant and Equipment: Tk. 1,612,878,766**			
	This is made up as follows:			
	Non Revalued Assests	3.01	414,422,892	418,468,475
	Revalued Assests	3.02	1,198,455,874	1,198,466,837
	Total		**1,612,878,766**	**1,616,935,312**
3.01	**Non Revalued Assests: Tk. 414,422,892**			
	This is made up as follows:			
	Opening Balance		1,487,821,429	1,487,821,429
	Add: Addition made during the Period		-	-
	Closing Balance (a)		**1,487,821,429**	**1,487,821,429**
	Accumulated Depreciation			
	Opening Balance		1,069,352,954	1,051,941,009
	Add: Charged during the Period		4,045,582	17,411,946
	Closing Balance (b)		**1,073,398,537**	**1,069,352,954**
	Written Down Value (a-b)		**414,422,892**	**418,468,475**
3.02	**Revalued Assests: Tk. 1,198,455,874**			
	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		5,385,745	5,340,337
	Add: Addition made during the Period		10,963	45,407
	Closing Balance (b)		**5,396,708**	**5,385,745**
	Written Down Value (a-b)		**1,198,455,874**	**1,198,466,837**

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

4.00	**Investment in Share: Tk. 84,700**			
	This is made up as follows:			
	Bangladesh Monospool PLC		84,700	84,700
	Total		**84,700**	**84,700**
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**

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

Note No.	Particulars		Amount in Taka	
			Sept 30, 2026	June 30, 2026
	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. 273,959,608

This is made up as follows:		
Raw Materials, Chemicals & Others	194,103,146	214,103,146
Finished Goods	79,856,462	83,856,895
Closing Balance:	**273,959,608**	**297,960,041**

7.00 Trade Receivable:Tk.213,584,658

This is made up as follows:		
Receivable from parties	213,584,658	191,931,324
Total	**213,584,658**	**191,931,324**

a) Ageing of the above receivables is given Below:
(Disclosure as per Schedule -XI, Part -I, of The Companies Act, 1994)

1 to 3 Months	4 to 6 Months	7 to 12 Months	Total	Total
124,549,002	48,279,807	40,755,849	**213,584,658**	**191,931,324**

8.00 Investments: Tk. 15,471,974

This is made up as follows:			
Investment in FDR	**Note:8.01**	14,678,428	21,906,911
Interest Receivable	**Note:8.02**	793,546	800,067
Closing Balance		**15,471,974**	**22,706,978**

8.01 Investment in FDR: Tk. 14,678,428

Details of Investment in FDR:		
Premier Bank BB (155-27900000061)	7,868,124	7,868,124
Premier Bank BB (155-27900000002)	563,850	563,850
Premier Bank BB (155-27900000003)	1,575,343	1,575,343
Premier Bank BB (155-27900000004)	563,850	563,850
Premier Bank BB (155-27900000005)	563,850	563,850
Premier Bank BB (155-27900000006)	563,850	563,850
Premier Bank BB (155-27900000007)	442,578	442,578
Premier Bank BB (155-23100000844)	-	2,865,833
Premier Bank BB (155-23100000857)	-	573,269
Premier Bank BB (155-23100000863)	372,253	364,979
Premier Bank BB (155-23100000831)	-	2,083,407
Premier Bank BB (155-23100000852)	-	1,874,759
National Bank Babu Bazar (1031005143220)	1,528,305	1,413,953
National Bank Babu Bazar (1031005143245)	636,425	589,266
Total	**14,678,428**	**21,906,911**

Note No.	Particulars	Amount in Taka	
		Sept 30, 2026	June 30, 2026

8.02 Interest Receivable: TK. 793,546

This is made up as follows:		
Oppenig balance	800,067	467,787
Add: Accrued Interest during the Period	400,054	2,029,271
Less: Adjustment made during the Period	(406,575)	(1,696,991)
Closing Balance	**793,546**	**800,067**

9.00 Advances, Deposits and Pre-Payments: Tk. 970,308,083

This is made up as follows:			
Advances	**Note: 9.01**	952,055,756	892,523,354
Security Deposit	**Note:9.02**	17,471,517	18,384,270
VAT Current Account		235,992	265,992
Prepaid Insurance		544,818	820,524
Closing Balance:		**970,308,083**	**911,994,140**

9.01 Advances: Tk. 952,055,756

This is made up as follows:		
Advance against Purchases	793,607,498	749,655,218
Advance against Works	157,052,085	141,507,636
Advance against Salary	1,396,173	1,360,500
Closing Balance:	**952,055,756**	**892,523,354**

9.02 Security Deposit: Tk.17,471,517

This is made up as follows:		
Bank Guarantee	5,271,817	5,502,173
Performance Guarantee	1,988,956	2,671,353
Titas Gas Trans Distribution	8,252,324	8,252,324
Norshingdi polly Biddut Samity	1,032,500	1,032,500
Agomon CNG	500,000	500,000
Security Deposit (T & T)	425,920	425,920
Total :	**17,471,517**	**18,384,270**

10.00 Inter Company Account: TK. 23,259,485

This is made up as follows:		
Bangladesh News & Entertainment PLC.	23,259,485	23,259,485
Total:	**23,259,485**	**23,259,485**

11.00 Advance Income Tax: Tk. 1,348,606

This is made up as follows:		
Opening Balance	1,167,180	12,903,168
Add: Addition during the Period	181,426	1,167,180
Less: Adjustment during the Period	-	(12,903,168)
Closing Balance	**1,348,606**	**1,167,180**

Note No.	Particulars	Amount in Taka	
		Sept 30, 2026	June 30, 2026
12.00	**Cash and Cash Equivalents: Tk. 52,724,940**		
	This is made up as follows:		
	Cash in Hand	45,303,652	40,248,795
	Sub-total	**45,303,652**	**40,248,795**
	Cash at Bank **Note12.01**	7,421,288	11,378,075
	Total	**52,724,940**	**51,626,870**

12.01 Cash at Bank: Tk.7,421,288

Details of Cash at Bank:

AB Bank Ltd., Principal BR, A/C # 4005-219312-000	1,374	1,950
IBBL-Kalampur Br. A/C # 20500160900000608	15,224	15,224
Janata Bank. Local Office A/C # 0100220245203	23,891	23,891
SIBL, Principal BR, A/C # 0021330060499	156,410	1,561,662
SIBL. Bashundhura Branch #077136001197	4,428	4,428
SIBL. Bashundhura Branch #0771360001963 (D.A)	2,596,041	2,596,041
Premier Bank- BB (A/C NO. 155-131-00000092) (D.A)	584,893	584,893
NCC Bank PLC, Bashundhara Br., A/C # 325000044 (D.A)	220,004	220,004
UCB PLC., B Br. A/C No: 0991301000000094	101,405	101,405
UCB PLC. - BB A/C No: 7021141000000030	1,345,685	1,345,685
Premier Bank- BB (A/C NO. 155-131-00000062)	5,402	38,189
Premier Bank- BB (A/C NO. 155-131-00000078)	500,408	2,405,011
National Bank Ltd-Elephant Road Br. (1015006808325)	4,455	4,455
Janata Bank. New Market Bran. A/C # 0100286638575	50,803	50,803
Janata Bank. Jamuna Future Park A/C # 0100286638575	4,504	-
Premier Bank- BB (A/C NO. 155-111-00000680)	433,733	657,858
Premier Bank- Megh. (A/C NO. 109-1310000001-3)	5,396	5,396
Premier Bank- Megh. (A/C NO. 109-11100005746)	69,944	463,871
Premier Bank- Bashu (A/C NO. 155-1110000023-0)	13,958	13,958
Premier Bank-BB -A/C #0155111000000319	5,370	5,370
SIBL- Motijheel (A/C NO. 13300009791)	26,830	26,830
SIBL- Bashundhara (A/C NO. 0771360001028))	11,891	11,891
SIBL- Bashundhara (A/C NO. 0771330007483)	58,465	58,465
SIBL-Principal (A/C No: 0021360004129)	1,072	1,072
National Bank Ltd. Babu Bazar Br. (1031006500642)	31,568	31,568
Premier Bank- BB WPPF (A/C NO. 155-13100000084)	3,911	3,932
Sonali Bank Ltd.- Local Office, (A/C NO. 002633009049)	1,098,035	1,098,035
Sonali Bank Ltd.- Local Office, (A/C NO. 236001531)	46,188	46,188
Total:	**7,421,288**	**11,378,075**

Note No.	Particulars	Amount in Taka	
		30-Sept-2026	30-June-2026

13.00 Share Capital: Tk. 296,033,780

This is made up as follows:

Authorized Capital : Tk.600,000,000		
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	1,651,783	10.00	16,517,830
Group-C			
General Public	14,390,150	10.00	143,901,500
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	1,701,047	5.75%	17,010,470
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 Director	-	0.00%	-
Prof. Dr. Nafisa Rounok		-	0.00%	-
Mr.Mohiuddin Ahmed	Sponsor Shareholder	69,664	0.24%	696,640
Mr. Abu Baker Siddique		84,641	0.29%	846,410
Abirbhab Multimedia Ltd.	Sponsor Shareholder	9,404	0.03%	94,040
Investment Consultants & Share Management Ltd.		20,059	0.07%	200,590
Financial Institutions		1,651,783	5.58%	16,517,830
General Public		14,390,150	48.61%	143,901,500
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	6,507	7,910,262	26.72%
15001- 150000 shares	133	4,236,706	14.31%
150001- 300000 shares	1	193,922	0.66%
300001- 600000 shares	3	1,489,691	5.03%
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	**6,649**	**29,603,378**	**100.00%**

Note No.	Particulars	Sub- Note	Amount in Taka	
			Sept 30, 2026	June 30, 2026

14.00 Capital Reserve: Tk.183,178,100

Created Capital Reserve for issueing share to the existing shareholders of Magura Paper Mills Ltd. from Paper Processing and Packaging Ltd. Considering share exchang ratio 0.5 : 1 against This is made up as follows:

Paid up Capital of Magura Paper Mills Ltd.	366,356,200	366,356,200
Less: Issued share from Paper Processing and Packaging Ltd. Considering share exchang ratio 0.5 : 1 against M&A.	(183,178,100)	(183,178,100)
Capital Reserve	**183,178,100**	**183,178,100**

15.00 Revaluation Reserve: Tk. 1,018,687,490

This is made up as follows:

Opening Balance	1,018,696,809	1,018,735,406
Less: Adjustment during the Period	(10,963)	(45,407)
Less: Adjustment during the year as Deferred Tax Liability	1,645	6,811
Closing Balance:	**1,018,687,490**	**1,018,696,809**

16.00 Share Premium: Tk. 46,020,000

Opening Balance	46,020,000	46,020,000
Closing Balance:	**46,020,000**	**46,020,000**

17.00 Retained Earnings: Tk. 730,282,047

This is made up as follows:

Opening Balance	703,447,124	670,087,479
Add: Profit/(Loss) during the year	26,823,960	65,877,954
Add: Depreciation charged on revalued amount	10,963	45,407
Less: 11% Cash Dividend 2024-2025	-	(32,563,716)
Closing Balance:	**730,282,047**	**703,447,124**

18.00 Long Term Loan: Tk. 2,338,998,190

This is made up as follows:

Long Term Bank Loan	18.01	2,105,501,839	2,094,510,979
Sponser Directors Loan	18.02	155,096,350	155,096,350
Long Term Other Loan	18.03	78,400,000	78,400,000
Total		**2,338,998,190**	**2,328,007,330**

18.01 Long Term Bank Loan: Tk. 2,105,501,839

This is made up as follows:

Social Islami Bank PLC	18.01.01	473,537,910	462,547,050
Sonali Bank PLC	18.01.02	1,631,963,929	1,631,963,929
Total		**2,105,501,839**	**2,094,510,979**

Note No.	Particulars	Sub- Note	Amount in Taka	
			Sept 30, 2026	June 30, 2026
18.01.01	**Social Islami Bank PLC: Tk. 473,537,910**			
	BAIM (M.T.I) # 0023020002054		34,067,510	34,067,510
	BAIM (M.T.I) # 0023020002076		73,390,433	73,390,433
	BAIM (M.T.I) # 0023020002098		118,262,488	118,262,488
	Principal Outstanding		**225,720,431**	**225,720,431**
	Add: Interest Outstanding		127,372,921	119,561,972
	Sub-Total		**353,093,352**	**345,282,403**
	HPSM (Com.)A/C # 0023220003823		18,498,948	18,498,948
	HPSM (Indu.)A/C # 0023400000087		16,549,435	16,549,435
	HPSM (Indu.)A/C # 0023400000109		5,216,367	5,216,367
	HPSM (Mac.)A/C # 0023420000225		39,049,160	39,049,160
	Principal Outstanding		**79,313,910**	**79,313,910**
	Add: Interest Outstanding		41,130,648	37,950,737
	Sub-Total		**120,444,558**	**117,264,647**
	Total		**473,537,910**	**462,547,050**
18.01.02	**Sonali Bank Project Loan: Tk. 1,631,963,929**			
	This is made up as follows:			
	Sonali Bank PLC (Principal)		1,372,156,074	1,372,156,074
	Sonali Bank PLC (Interest Outstanding)		509,401,098	509,401,098
	Total Outstanding		**1,881,557,172**	**1,881,557,172**
	Less : Current Portion of Long-Term Loans		(249,593,243)	(249,593,243)
	Net Balance :		**1,631,963,929**	**1,631,963,929**
18.02	**Sponser Directors Loan: TK. 155,096,350**			
	This is made up as follows:			
	Magura Group PLC		65,009,141	65,009,141
	Bangladesh Development Group PLC		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**
19.00	**Deferred Tax Liability: Tk. 531,882,488**			
	This is made up as follows:			
	Opening Balance		532,092,717	532,898,672
	Add: Excess Deffered Tax (Income) Provision		-	-
	Deferred Tax Income during the Period	19.01	(208,583)	(799,144)
			531,884,133	**532,099,528**
	Less: Deferred Tax Income on revaluation		(1,645)	(6,811)
	Closing Balance:		**531,882,488**	**532,092,717**

Note No.	Particulars	Sub- Note	Amount in Taka	
			Sept 30, 2026	June 30, 2026

19.01 Deferred Tax Erxpenses/(Income) : Tk. -208,583

This is made up as follows:

Carrying Amount as Company Policy	287,800,386	291,845,968
Carrying Amount as Tax Law	121,623,206	124,741,750
Taxable Temporary Difference	**166,177,180**	**167,104,218**
Applicable Tax Rate	22.5%	22.5%
Total Deferred Tax Liability	**37,389,866**	**37,598,449**
Less: Opening deferred tax liabilities-at cost	(37,598,449)	(38,397,593)
Deferred tax Expenses during the Period	**(208,583)**	**(799,144)**

20.00 Trade Payable Tk.2,914,610

This is made up as follows:

Zeeshan International agency	463,584	213,262
Presstech Trading Corporation	324,710	224,710
Sail Corporation	146,750	246,750
Newaj Traders	105,489	51,644
Arafat Traders	105,489	52,225
Anik Enterprise	456,859	403,590
Ashraf Enterprise	304,568	296,540
Five Dragon Paper Mills	255,485	355,486
A. Rahman Traders	175,485	195,164
M/S. Friends International	134,859	178,962
Trade Park International	155,846	198,657
Nordic Trims	285,486	598,699
Total:	**2,914,610**	**3,015,690**

21.00 Liabilities for Expenses: Tk. 76,345,222

This is made up as follows:

Jharna Engineering Works	298,657	298,657
Link 3 Technology	7,000	7,000
TetraHost Bangladesh.	6,000	35,261
Information Services Network Ltd	12,500	37,500
Robi Axiata PLC	16,246	18,295
Grameen Phone	27,226	18,412
TDS	-	160,104
VDS	-	68,743
Cattering Service	37,080	46,440
Raima Golpo Book Binding.	65,892	55,369
MI Chowdhury & Co.	250,000	250,000
Haruner Rashid & Associates-Audit Fees	35,000	35,000
Dhaka Palli bidyut samity 3	570,047	654,375
Salary, Wages, OT, & Subsidy allowance	7,326,519	8,260,841
Narayangonj Polly Biddut Samity	329,479	315,837
Titas Gas Trans. & Distribution Co. Ltd.	67,358,967	67,358,967
Dhaka Wasa	4,609	1,550
Total	**76,345,222**	**77,622,351**

Note No.	Particulars	Sub- Note	Amount in Taka	
			Sept 30, 2026	June 30, 2026
22.00	**Long Term Bank Loan-Current Portion Tk.253,302,034**			
	Details of Social Islami Bank Ltd. (SIBL) Loan-Current Portion are as Follows:			
	BAIM (M.T.I) # 0023020002054		414,210	414,210
	BAIM (M.T.I) # 0023020002076		892,332	892,332
	BAIM (M.T.I) # 0023020002098		1,437,926	1,437,926
	HPSM (Com.)A/C # 0023220003823		224,916	224,916
	HPSM (Indu.)A/C # 0023400000087		201,211	201,211
	HPSM (Indu.)A/C # 0023400000109		63,415	63,415
	HPSM (Mac.)A/C # 0023420000225		474,781	474,781
	Sonali Bank A/C # 0002659000039		249,593,243	249,593,243
	Total		**253,302,034**	**253,302,034**
23.00	**Provision for WPPF and Welfare Fund: Tk.6,199,806**			
	This is made up as follows:			
	Opening Balance		4,469,228	4,545,411
			4,469,228	**4,545,411**
	Less: Payment made during the Period		-	(4,545,411)
	Available Balance		**4,469,228**	**-**
	Add: Addition during the Period		1,730,578	4,469,228
	Closing Balance:		**6,199,806**	**4,469,228**
24.00	**Provision for Income Tax: Tk. 56,741,691**			
	This is made up as follows:			
	Opening Balance		48,745,506	37,342,923
	Add: During the period		7,996,185	24,305,751
	Total		**56,741,691**	**61,648,674**
	Less: Adjustment During the Period		-	(12,903,168)
	Closing Balance		**56,741,691**	**48,745,506**
25.00	**Un-paid Dividend: Tk. 2,500,361**			
	This is made up as follows:			
	Opening Balance		2,500,361	2,487,116
	Add: Declared during the period		-	32,563,716
	Total		**2,500,361**	**35,050,832**
	Less: Paid during the period		-	(32,550,470)
	Closing Balance		**2,500,361**	**2,500,361**
25.01	**Year-Wise Summery of Unclaimed Dividend**			
	Final Dividend for the Year 2021-2022		588,353	588,353
	Final Dividend for the Year 2022-2023		845,563	845,563
	Final Dividend for the Year 2023-2024		536,003	536,003
	Final Dividend for the Year 2024-2025		530,441	530,441
	Total		**2,500,361**	**2,500,361**
26.00	**Net Assets Value per share (NAVPS):Tk.76.82**			
	This is made up as follows:			
	Shareholders Equity		2,274,201,417	2,247,375,813
	No. of Share		29,603,378	29,603,378
	Total		**76.82**	**75.92**

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2026 to Sept 30, 2026	July 01, 2025 to Sept 30, 2025
27.00	**Revenue: Tk. 372,970,376**			
	This is made up as follows:			
	Training Manual/Exam Khata/Brochures/ Leaflet/ Register Khata /Diary/ Recycled paper/ Others Printing Work		372,970,376	383,643,241
	Total		**372,970,376**	**383,643,241**
28.00	**Cost of Goods Sold: Tk. 267,752,698**			
	This is made up as follows:			
	Raw materials Consumed	28.01	245,554,785	232,401,083
	Add: Factory Overhead		18,197,480	37,379,812
	Cost of Production		**263,752,265**	**269,780,895**
	Add: Opening Work-In-Progress		-	-
	Total Goods In Process		**263,752,265**	**269,780,895**
	Less: Closing Work-In-Progress		-	-
	Cost of Goods Manufactured		**263,752,265**	**269,780,895**
	Add: Opening finished goods		83,856,895	134,256,601
	Cost of Goods Available for Sale		**347,609,160**	**404,037,496**
	Less: Closing finished goods		79,856,462	128,596,452
	Cost of Goods Sold:		**267,752,698**	**275,441,044**
28.01	**Raw Materials, Chemicals & Other Consumed: Tk.245,554,785**			
	This is made up as follows:			
	Opening stock		214,103,146	284,020,976
	Add: Purchase during the year		225,554,785	257,401,443
	Available for use		**439,657,931**	**541,422,419**
	Less: Closing stock		194,103,146	309,021,336
	Consumption during the year		**245,554,785**	**232,401,083**
29.00	**Financial Expenses: Tk. 58,042,799**			
	This is made up as follows:			
	Interest on SIBL Bank Loan		12,229,658	14,157,771
	Interest on Sonali Bank Loan		45,452,670	45,452,670
	Bank Charges & Commission		360,471	84,852
	Total:		**58,042,799**	**59,695,293**
30.00	**Current Tax: Tk. 7,996,184.99**			
	This is made up as follows:			
	Profit before Tax		34,611,561	33,741,033
	Add: Accounting base depreciation		4,045,582	4,352,986
	Less: Tax base depreciation		(3,118,544)	(3,465,049)
	Add: Accounting base WPPF		-	-
	Taxable Profit for Current Tax		**35,538,600**	**34,628,971**
	Applicable Tax Rate		22.5%	22.5%
	Current Tax Expenses		**7,996,185**	**7,791,518**

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2026 to Sept 30, 2026	July 01, 2025 to Sept 30, 2025
	Provision for Income tax			
	Advance tax paid		181,426	38,287
	22.50% on Profit before Tax		7,996,185	7,791,518
	1% on gross receipt		3,729,704	2,301,859
	Provision for Income tax (Wichever is higher)		**7,996,185**	**7,791,518**
31.00	**Earnings Per Share(Basic): Tk. 0.91**			
	Net Profit after Tax		26,823,960	26,149,300
	Number of Ordinary Shares		29,603,378	29,603,378
	Total		**0.91**	**0.88**
32.00	**Net Operating Cash Flows per share(NOCFPS): Tk. 0.29**			
	Net Cash flows from Operating Activities		8,720,926	7,097,833
	No. of Share		29,603,378	29,603,378
	Total		**0.29**	**0.24**
32.01	**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		26,823,960	26,149,300
	Adjustments to reconcile net income to net cash			
	Depreciation		4,056,546	4,364,338
	Finance Expenses		58,042,799	59,695,293
	Provision for WPPF		1,730,578	1,687,052
	Income Tax Expenses		7,996,185	7,791,518
	Excess Provision of Income Tax up to FY 2022-23		-	
	Short Provision of Deffered Tax Expenses		-	
	Deffered Tax Liability		(208,583)	(199,786)
	Changes in operating assets and liabilities:			
	Stock of Inventories		24,000,433	(19,340,211)
	Trade and Other Debtors		(21,653,334)	(853,142)
	Advance, Deposit & Prepayments		(43,456,083)	(21,943,580)
	Trade Creditors		(101,080)	(374,256)
	Liability for Expenses		(1,277,129)	(4,302,883)
	WPPF Paid		-	
	Income Tax Paid		(181,426)	(38,287)
	Bank Interest & Charge Paid		(47,051,939)	(45,537,522)
	Net Cash flows from Operating Activities		**8,720,926**	**7,097,833**

Magura Multiplex PLC

Schedule of Property, Plant and Equipment

For the period ended September 30, 2026

Annexure-A

Amount in Taka

Particulars	Cost			Rate of Dep. (%)	Depreciation				Written Down Value as at 30.09.2026
	As on July 01, 2026	Addition during the Year	Balance as at 30.09.2026		As on July 01, 2026	Charged during the Year	Adjustment during the Year	Balance as at 30.09.2026	
Cost									
Land and Land Development	126,622,506		126,622,506	0%	-	-	-	-	126,622,506
Building and Construction	303,911,101	-	303,911,101	2.5%	190,524,835	708,664	-	191,233,499	112,677,602
Plant and Machinery	949,961,585	-	949,961,585	7%	791,423,568	2,774,415	-	794,197,983	155,763,601
Furniture and Fixture	6,463,536	-	6,463,536	10%	4,989,060	36,862	-	5,025,922	1,437,614
Electrical Equipment	63,670,147	-	63,670,147	10%	53,752,384	247,944	-	54,000,328	9,669,819
Office Equipment	16,439,769	-	16,439,769	10%	12,008,571	110,780	-	12,119,351	4,320,418
Motor Vehicle	14,043,916	-	14,043,916	20%	11,465,482	128,922	-	11,594,403	2,449,513
Sundry Assets	6,708,869	-	6,708,869	10%	5,189,054	37,995	-	5,227,050	1,481,819
Sub Total as on 30.09.2026	**1,487,821,429**	**-**	**1,487,821,429**		**1,069,352,954**	**4,045,582**	**-**	**1,073,398,537**	**414,422,892**
Revaluation									
Land and Land Development	1,196,935,531	-	1,196,935,531	0%	-	-	-	-	1,196,935,531
Building and Construction	3,224,642	-	3,224,642	2.5%	1,817,122	8,797	-	1,825,919	1,398,723
Plant and Machinery	2,197,572	-	2,197,572	7%	2,073,786	2,166	-	2,075,952	121,620
Furniture and Fixture	260,318	-	260,318	10%	260,318	-	-	260,318	-
Electrical Equipment	346,354	-	346,354	10%	346,354	-	-	346,354	-
Office Equipment	3,661	-	3,661	10%	3,661	-	-	3,661	-
Motor Vehicle	884,504	-	884,504	20%	884,504	-	-	884,504	-
Sub Total as on 30.09.2026	**1,203,852,582**	**-**	**1,203,852,582**		**5,385,745**	**10,963**	**-**	**5,396,708**	**1,198,455,874**
Grand total as on 30.09.2026	**2,691,674,011**	**-**	**2,691,674,011**	**-**	**1,074,738,699**	**4,056,546**	**-**	**1,078,795,245**	**1,612,878,766**

Allocation of depreciation Charge:

Sl.No.	Particulars	% of allocation	Depreciation at Cost	Depreciation at Revaluation	Total
1	Factory Overhead	85%	3,438,745	9,319	3,448,064
2	Administrative Overhead	7.5%	303,419	822	304,241
3	Selling and distribution Overhead	7.5%	303,419	822	304,241
	Total (1+2+3)	**100%**	**4,045,582**	**10,963**	**4,056,546**

Magura Multiplex PLC

Statement of Tax Depreciation

Assessment Year 2025-2026

For the period from 01-07-26 to 30-09-2026

Annexure-B

SL. No	Assets	Opening assets at cost	Addition	Disposal	Closing Balance at cost	% of Depreciation	Adjustment	Depreciation at cost	Closing Balance
1	Land and Land Development	126,622,506	-	-	126,622,506	0%		-	126,622,506
2	Building	62,539,085	-	-	62,539,085	10%		1,563,477	60,975,608
3	Plant & Machinery	48,973,587	-	-	48,973,587	10%		1,224,340	47,749,248
4	Furniture	1,519,759	-	-	1,519,759	10%		37,994	1,481,765
5	Electric Equipments	6,747,380	-	-	6,747,380	10%		168,685	6,578,696
6	Motor Vehical	1,337,037	-	-	1,337,037	10%		33,426	1,303,611
7	Office Equipments	1,130,933	-	-	1,130,933	10%		28,273	1,102,660
8	Sundry Assets	2,493,968	-		2,493,968	10%		62,349	2,431,619
	Total:	**251,364,256**	**-**	**-**	**251,364,256**		**-**	**3,118,544**	**248,245,712**

Particulars:	**Total (Tk.)**
The details of Deferred Tax Liability is as under:	
WDV as per Accounts (Other than land)	287,800,386
WDV as per 3rd Schedule ITO 1984 (Other than land)	121,623,206
Temporary Difference	**166,177,180**
Applicable Tax Rate	22.50%
Closing Balance:	**37,389,866**
Opening Balance	**(37,598,449)**
Expenses during the period	**(208,583)**

Revaluation surplus-PPE	1,198,455,874
Tax on capital gain	15%
Closing deferred tax liabilities/(assets)-at revaluation	179,768,381
Opening deferred tax liabilities/(assets)-at revaluation	(179,770,026)
Deferred tax expense/(income)-at revaluation	(1,645)