

**Un-Audited**  
**2nd 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 December 31, 2025

**Magura Multiplex PLC**  
**For the 2nd Quarter ended December 31, 2025**  
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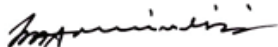
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**Magura Multiplex PLC**  
**Statement of Financial Position**  
**As at December 31, 2025**

Particulars	Notes	Amount in Taka	
		December 31, 2025	June 30, 2025
<b>Assets</b>			
<b>Non-Current Assets</b>		<b>4,028,588,688</b>	<b>4,037,317,365</b>
Property, Plant and Equipment	3.00	1,625,663,988	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
<b>Current Assets</b>		<b>1,486,384,821</b>	<b>1,534,287,012</b>
Inventories	6.00	424,466,946	418,277,577
Trade Receivable	7.00	231,931,324	207,788,609
Investment	8.00	21,663,267	15,163,412
Advance, Deposits and Pre-Payments	9.00	718,482,113	802,611,276
Inter Company Account	10.00	20,959,485	20,959,485
Advance Income Tax	11.00	13,084,668	12,903,168
Cash and Cash Equivalents	12.00	55,797,019	56,583,485
<b>Total Assets</b>		<b>5,514,973,510</b>	<b>5,571,604,377</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>		<b>2,261,017,238</b>	<b>2,214,054,766</b>
Share Capital	13.00	296,033,780	296,033,780
Capital Reserve	14.00	183,178,100	183,178,100
Revaluation Reserve	15.00	1,018,716,107	1,018,735,406
Share Premium	16.00	46,020,000	46,020,000
Retained earnings	17.00	717,069,251	670,087,480
<b>Non-Current Liabilities</b>		<b>2,711,524,600</b>	<b>2,841,100,186</b>
Long Term Loan	18.00	2,179,028,906	2,308,201,515
Deferred Tax Liability	19.00	532,495,694	532,898,672
<b>Current Liabilities</b>		<b>542,431,671</b>	<b>516,449,425</b>
Trade Payable	20.00	5,449,020	6,223,276
Liabilities for Expenses	21.00	72,579,539	76,721,306
Short Term Bank Loan	22.00	182,636,709	167,780,872
Long Term Bank Loan-Current Portion	23.00	220,329,746	220,329,746
Inter Company Loan Account	24.00	-	1,018,775
WPPF and Welfare Fund	25.00	7,575,028	4,545,411
Provision for Income Tax	26.00	51,375,773	37,342,923
Un-paid Dividend	27.00	2,485,856	2,487,116
<b>Total Liabilities</b>		<b>3,253,956,271</b>	<b>3,357,549,610</b>
<b>Total Equity and Liabilities</b>		<b>5,514,973,510</b>	<b>5,571,604,377</b>
<b>Net Assets Value Per Share (NAVPS)</b>	28.00	<b>76.38</b>	<b>74.79</b>



Company Secretary



Managing Director

Place: Dhaka

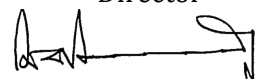
Dated: January 31, 2025



Chief Financial Officer




Director



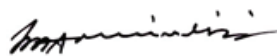
Chairman

**Magura Multiplex PLC**  
**Statement of Profit or Loss and other Comprehensive Income**  
**For the Period ended December 31, 2025**

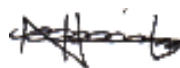
Particulars	Notes	Amount in Taka			
		July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec 31, 2024	Oct 01, 2025 to Dec 31, 2025	Oct 01, 2024 to Dec 31, 2024
Revenue	29.00	695,773,054	932,570,535	312,129,813	449,632,680
Cost of Goods Sold	30.00	(499,519,037)	(651,209,963)	(224,077,993)	(313,692,374)
<b>Gross profit</b>		<b>196,254,017</b>	<b>281,360,572</b>	<b>88,051,820</b>	<b>135,940,306</b>
<b>Operating expenses</b>		<b>(26,295,195)</b>	<b>(32,354,115)</b>	<b>(12,317,528)</b>	<b>(15,959,437)</b>
Office and Administrative Expenses		(14,581,828)	(15,466,712)	(6,660,981)	(7,614,308)
Marketing and Distribution Expenses		(11,713,368)	(16,887,403)	(5,656,547)	(8,345,129)
<b>Profit from operation</b>		<b>169,958,821</b>	<b>249,006,457</b>	<b>75,734,292</b>	<b>119,980,869</b>
Financial Expenses	31.00	(107,561,875)	(180,748,303)	(47,866,582)	(92,334,776)
Non Operating Income		1,225,017	568,685	266,168	182,150
<b>Profit/(Loss) Before Tax &amp; WPPF</b>		<b>63,621,963</b>	<b>68,826,839</b>	<b>28,133,878</b>	<b>27,828,243</b>
Contribution to WPPF and Welfare Fund		(3,029,617)	(3,277,469)	(1,339,708)	(1,325,154)
<b>Net Profit before tax</b>		<b>60,592,346</b>	<b>65,549,369</b>	<b>26,794,170</b>	<b>26,503,089</b>
<b>Income Tax Expenses</b>		<b>(13,633,278)</b>	<b>(14,753,900)</b>	<b>(5,828,902)</b>	<b>(5,965,840)</b>
Current Tax (Expenses)/Income	32.00	(14,032,850)	(15,127,756)	(6,028,688)	(6,082,213)
Deferred Tax (Expenses)/Income	19.01	399,572	373,856	199,786	116,373
<b>Net Profit/Loss after tax</b>		<b>46,959,068</b>	<b>50,795,470</b>	<b>20,965,268</b>	<b>20,537,249</b>
<b>Earning Per Share (EPS)</b>	33.00	<b>1.59</b>	<b>1.72</b>	<b>0.71</b>	<b>0.69</b>



Company Secretary



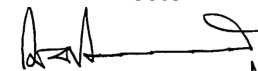
Managing Director



Chief Financial Officer



Director



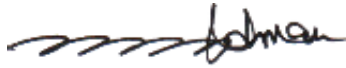
Chairman

Place: Dhaka

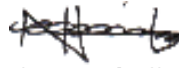
Dated: January 31, 2025

**Magura Multiplex PLC**  
**Statement of Changes in Equity**  
**As at December 31, 2025**

Particulars	Amount in Taka					Total
	Share Capital	Capital Reserve	Share Premium	Revaluation Reserve	Retained Earnings	
<b>Balance as on 01.07.2025</b>	296,033,780	183,178,100	46,020,000	1,018,735,406	670,087,479	2,214,054,765
Net profit after tax	-	-	-	-	46,959,068	46,959,068
Transfer from Deferred Tax to revaluation surplus	-	-	-	3,406	-	3,406
Transfer of Revaluation to Retained Earnings	-	-	-	(22,704)	22,704	-
<b>Balance as at 31.12.2025</b>	<b>296,033,780</b>	<b>183,178,100</b>	<b>46,020,000</b>	<b>1,018,716,108</b>	<b>717,069,251</b>	<b>2,261,017,239</b>



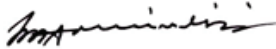
Company Secretary



Chief Financial Officer



Director



Managing Director



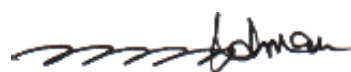
Chairman

Place: Dhaka

Dated: January 31, 2025

**Magura Multiplex PLC**  
**Statement of Cash Flows**  
**For the Period ended December 31, 2025**

Particulars	Note	Amount in Taka	
		July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec. 31, 2024
<b>Cash Flow from Operating Activities</b>			
Cash Received from Customer and Others		672,855,356	872,047,839
Less: Paid to Suppliers and Others		(444,061,785)	(847,090,013)
Less: Income Tax Paid		(181,500)	(1,080,874)
Less: Financial Expenses		(221,878,647)	(6,649,837)
<b>Net Cash Provided by Operating Activities (A)</b>		<b>6,733,425</b>	<b>17,227,116</b>
<b>Cash Flow from Investing Activities</b>			
Acquisition of Property, Plant and Equipment		-	-
Investment & Investment in Share		(6,499,854)	(880,714)
Advance/Construction Work		-	(13,970,674)
<b>Net Cash Used by Investing Activities (B)</b>		<b>(6,499,854)</b>	<b>(14,851,388)</b>
<b>Cash Flow from Financing Activities</b>			
Receipts/ (Payments) of Short Term Loan		-	-
Receipts/ (Payments) of Long Term Loan		-	-
Inter Company /Director Loan Account		(1,018,775)	(2,305,000)
Dividend Paid		(1,260)	(1,024,356)
<b>Net Cash Used by Financing Activities (C)</b>		<b>(1,020,035)</b>	<b>(3,329,356)</b>
<b>Net Cash inflow/ outflow during the year ( A+B+C)</b>		<b>(786,464)</b>	<b>(953,628)</b>
Cash and Cash equivalents at the beginning of the year		56,583,485	54,509,668
<b>Closing Cash and Cash equivalents at the end of the year</b>		<b>55,797,019</b>	<b>53,556,040</b>
Basic Net Operating Cash Flows per share(NOCFPS)	34.00	0.23	0.58



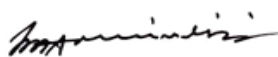
Company Secretary



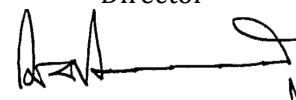
Chief Financial Officer



Director



Managing Director



Chairman

Place: Dhaka

Dated: January 31, 2025

# Magura Multiplex PLC

## Notes to the Financial Statements

As at and for the year ended December 31, 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 Board of Directors has authorized these financial statements on **January 31, 2025**.

#### 2.04 Reporting Period

The financial statements cover one year from **July 01, 2025 to December 31, 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 December 31, 2025.
- b) Statement of Profit or Loss and Other Comprehensive Income for the year ended December 31, 2025.
- c) Statement of Changes in Equity for the year ended December 31, 2025.
- d) Statement of Cash Flows for the year ended December 31, 2025.
- e) Accounting Policy Notes to the financial statements for the year ended December 31, 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 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 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

**Dec. 31, 2025**

#### i) Investment in Share

Bangladesh Monospool Paper Mfg.Co.Ltd.

**23,459,700**

#### ii) Inter Company Account (Current Assets)

Bangladesh News & Entertainment Ltd.

20,959,485

#### Total:

**20,959,485**

#### 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**

#### vi) Advance against Salary

**6,095,155**

### 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.

### 2.22 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	
		Dec 31, 2025	June 30, 2025

### 3.00 Property, Plant and Equipment: Tk. 1,625,663,988

This is made up as follows:

Non Revalued Assests	3.01	427,174,447	435,880,420
Revalued Assests	3.02	1,198,489,541	1,198,512,245
<b>Total</b>		<b>1,625,663,988</b>	<b>1,634,392,665</b>

### 3.01 Non Revalued Assests: Tk. 427,174,447

This is made up as follows:

Opening Balance		1,487,821,429	1,487,338,723
Add: Addition made during the Year		-	482,706
<b>Closing Balance (a)</b>		<b>1,487,821,429</b>	<b>1,487,821,429</b>
<b>Accumulated Depreciation</b>			
Opening Balance		1,051,941,009	1,033,181,069
Add: Charged during the Year		8,705,973	18,759,940
<b>Closing Balance (b)</b>		<b>1,060,646,981</b>	<b>1,051,941,009</b>
<b>Written Down Value (a-b)</b>		<b>427,174,447</b>	<b>435,880,420</b>

### 3.02 Revalued Assests: Tk. 1,198,489,541

This is made up as follows:

Opening Balance		1,203,852,582	1,203,852,582
Add: Addition made during the Year		-	-
<b>Closing Balance (a)</b>		<b>1,203,852,582</b>	<b>1,203,852,582</b>
<b>Accumulated Depreciation</b>			
Opening Balance		5,340,337	5,293,303
Add: Addition made during the Year		22,704	47,034
<b>Closing Balance (b)</b>		<b>5,363,041</b>	<b>5,340,337</b>
<b>Written Down Value (a-b)</b>		<b>1,198,489,541</b>	<b>1,198,512,245</b>

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. Which		23,375,000	23,375,000
<b>Total</b>		<b>23,459,700</b>	<b>23,459,700</b>

### 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 Year		-	-
<b>Total Investment Property</b>		<b>2,379,465,000</b>	<b>2,379,465,000</b>

Note No.	Particulars	Amount in Taka	
		Dec 31, 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
<b>Total</b>	<b>925.54</b>	<b>2,379,465,000</b>	<b>2,379,465,000</b>

**6.00 Inventories: Tk. 424,466,946**

This is made up as follows:

Raw Materials, Chemicals & Others	326,381,110	284,020,976
Finished Goods	98,085,836	134,256,601
<b>Closing Balance:</b>	<b>424,466,946</b>	<b>418,277,577</b>

**7.00 Trade Receivable: Tk. 231,931,324**

This is made up as follows:

Receivable from parties	231,931,324	207,788,609
<b>Total</b>	<b>231,931,324</b>	<b>207,788,609</b>

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
179,182,487	49,249,689	3,499,148	231,931,324	207,788,609

**8.00 Investments: Tk. 21,663,267**

This is made up as follows:

Investment in FDR	<b>Note:8.01</b>	20,853,700	14,695,626
Interest Receivable	<b>Note:8.02</b>	809,567	467,787
<b>Closing Balance</b>		<b>21,663,267</b>	<b>15,163,413</b>

**8.01 Investment in FDR: Tk. 20,853,700**

**Details of Investment in FDR:**

AB Bank PB (3834941)	-	1,527,022
Premier Bank BB (155-27900000061)	7,326,000	7,331,000
Premier Bank BB (155-27900000002)	525,000	525,500
Premier Bank BB (155-27900000003)	1,466,800	1,469,800
Premier Bank BB (155-27900000004)	525,000	525,500
Premier Bank BB (155-27900000005)	525,000	525,500
Premier Bank BB (155-27900000006)	525,000	525,500
Premier Bank BB (155-27900000007)	412,084	412,234
Premier Bank BB (155-23100000844)	2,805,819	-
Premier Bank BB (155-23100000857)	550,000	-
Premier Bank BB (155-23100000863)	350,000	-
Premier Bank BB (155-23100000831)	2,039,778	-

Note No.	Particulars	Amount in Taka	
		Dec 31, 2025	June 30, 2025
	Premier Bank BB (155-23100000852)	1,800,000	-
	National Bank Babu Bazar (1031005143220)	1,413,953	1,308,499
	National Bank Babu Bazar (1031005143245)	589,266	545,071
	<b>Total</b>	<b>20,853,700</b>	<b>14,695,626</b>

### 8.02 Interest Receivable: TK. 809,567

This is made up as follows:

Oppenig balance	467,787	390,525
Add: Accrued Interest during the year	678,356	467,787
Less: Adjustment made during the Year	(336,576)	(390,525)
<b>Closing Balance</b>	<b>809,567</b>	<b>467,787</b>

### 9.00 Advances, Deposits and Pre-Payments: Tk. 718,482,113

This is made up as follows:

Advances	<b>Note: 9.01</b>	687,103,356	773,057,106
Security Deposit	<b>Note:9.02</b>	30,475,440	28,180,022
VAT Current Account		639,983	643,983
Prepaid Insurance		263,334	730,165
<b>Closing Balance:</b>		<b>718,482,113</b>	<b>802,611,276</b>

### 9.01 Advances: Tk. 687,103,356

This is made up as follows:

Advance against Purchases	<b>Note:9.01.01</b>	540,314,353	627,518,673
Advance against Works	<b>Note:9.01.02</b>	140,693,848	139,288,153
Advance against Salary	<b>Note:9.01.03</b>	6,095,155	6,250,280
<b>Closing Balance:</b>		<b>687,103,356</b>	<b>773,057,106</b>

### 9.01.01 Advance against Purchases: Tk.540,314,353

This is made up as follows:

Advance against Local Material	537,477,997	623,829,841
Al Noor Paper and Board Mills	2,066,825	2,066,825
Adp Mr. Habibur Rahman	20,545	268,029
MS Al-Amin Traders	135,352	135,352
Bangla Trac Ltd.	112,506	412,506
Friends Chemitech	26,100	26,100
Dhaka Freight Logistics Ltd.	120,000	120,000
MS Khalaque Enterprise	61,200	61,200
M/S. Mollah Eng. Works	58,300	18,300
ST Bearing Corporation	18,680	269,230
RM Global Engineering	216,848	311,290
<b>Total :</b>	<b>540,314,353</b>	<b>627,518,673</b>

Note No.	Particulars	Amount in Taka	
		Dec 31, 2025	June 30, 2025

**9.01.02 Advance against Works: Tk.140,693,848**

This is made up as follows:

Constraction & Development work

Plant & Machinery

Nitol Motors

Fascinate Shipping Lines Ltd.

Prime Clearing House

Warisha Enterprise

Innovatex EGINEERING

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
14,599,600	13,606,000
113,165	153,165
827,364	727,364
372,891	372,891
200,000	200,000
178,502	26,407
419,500	319,500
120,000	120,000
331,290	311,290
194,000	194,000
48,300	18,300
71,000	71,000
89,500	89,500
80,000	50,000
110,000	90,000
<b>140,693,848</b>	<b>139,288,153</b>

**9.01.03 Advance against Salary: Tk.6,095,155**

This is made up as follows:

Uttam Kumar Debnath

Mokbul Hossain

Md. Baker Hossain

Shafiqul Azam Khan

Ariful Islam

Mustafizur Rahman

Md.Abul Kashem SA

Md. Faruk Ahmed

Md. Ashraf Ali

Md. Enamul Haque

Md. Masud Karim

Md. Mizanur Rahman

Shishir Ahmed

Md.Nahid Hasan

Md. Numan daud

Md. Shafiqul Islam

Md. Wahid Sheikh

Md.Abu Farhad

Md. Gulam Kibria

Md. Sobur

Shahriar Rahman Madol

**Total:**

897,375	1,012,500
179,000	188,000
31,000	31,000
470,000	470,000
370,500	393,500
1,465,000	1,465,000
321,000	324,000
50,000	50,000
59,000	60,000
79,000	80,000
150,000	150,000
200,000	200,000
43,280	43,280
10,000	10,000
90,000	90,000
30,000	30,000
90,000	90,000
35,000	35,000
1,400,000	1,400,000
30,000	30,000
95,000	98,000
<b>6,095,155</b>	<b>6,250,280</b>

Note No.	Particulars	Amount in Taka	
		Dec 31, 2025	June 30, 2025

**9.02 Security Deposit: Tk.30,475,440**

This is made up as follows:

Earnest Money Deposit	76,000	276,000
Bank Guarantee	10,927,300	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
<b>Total :</b>	<b>30,475,440</b>	<b>28,180,022</b>

**10.00 Inter Company Account: TK. 20,959,485**

This is made up as follows:

Bangladesh News & Entertainment PLC.	20,959,485	20,959,485
<b>Total:</b>	<b>20,959,485</b>	<b>20,959,485</b>

**11.00 Advance Income Tax: Tk. 13,084,668**

This is made up as follows:

Opening Balance	12,903,168	32,155,861
<b>Add:</b> Addition during the year	181,500	14,103,168
<b>Less:</b> Adjustment during the year	-	(33,355,861)
<b>Closing Balance</b>	<b>13,084,668</b>	<b>12,903,168</b>

**12.00 Cash and Cash Equivalent: Tk. 55,797,019**

This is made up as follows:

Cash in Hand	11,813,002	51,183,777
<b>Sub-total</b>	<b>11,813,002</b>	<b>51,183,777</b>
Cash at Bank	43,984,017	5,399,708
<b>Total</b>	<b>55,797,019</b>	<b>56,583,485</b>

**Note 12.01**

**12.01 Cash at Bank: Tk.43,984,017**

**Details of Cash at Bank:**

AB Bank Ltd., Principal BR, A/C # 4005-219312-000	2,295	309
IBBL-Kalampur Br. A/C # 20500160900000608	15,799	16,374
Janata Bank Ltd. Local Office A/C # 0100220245203	24,466	24,925
SIBL, Principal BR, A/C # 0021330060499	4,712,137	51,798
SIBL. Bashundhura Branch #077136001197	1,793	59,061
SIBL. Bashundhura Branch #0771360001963 (D.A)	2,565,657	2,544,255
Premier Bank- BB ( A/C NO. 155-131-00000092) (D.A)	32,568,200	-
NCC Bank Ltd, Bashundhara Br., A/C # 325000044 (D.A)	218,891	217,788
UCB Ltd., Bashundhara Br., # 0991301000000094	101,359	101,313
Premier Bank- BB ( A/C NO. 155-131-00000062)	17,874	-
Premier Bank- BB ( A/C NO. 155-131-00000078)	1,416,979	-
Premier Bank- BB ( A/C NO. 155-111-00000680)	898,732	25,730

Note No.	Particulars	Amount in Taka	
		Dec 31, 2025	June 30, 2025
	Premier Bank- Megh. ( A/C NO. 109-1310000001-3)	5,908	6,750
	Premier Bank- Megh. ( A/C NO. 109-11100005746)	127,692	42,550
	Premier Bank- Bashu ( A/C NO. 155-1110000023-0)	14,303	215,248
	Premier Bank Ltd. -A/C #0155111000000319	5,715	808,367
	Premier Bank Ltd. -A/C #01551310000084	5,000	-
	SIBL- Motijheel ( A/C NO. 13300009791)	27,175	27,520
	SIBL- Bashundhara ( A/C NO. 0771360001028))	12,316	13,214
	SIBL- Bashundhara ( A/C NO. 0771330007483)	59,098	59,730
	SIBL-Principal (A/C No: 0021360004129)	1,626	2,663
	National Bank Ltd. Babu Bazar Br. (1031006500642)	31,913	37,658
	National Bank Ltd. Mirpur Br. (1069004457380)	-	5
	UCBL (BB) A/C No:(7021141000000030)	5,000	-
	Sonali Bank Ltd.- Local Office, (A/C NO. 002633009049)	1,098,380	1,099,225
	Sonali Bank Ltd.- Local Office, (A/C NO. 236001531)	45,709	45,225
	<b>Total:</b>	<b>43,984,017</b>	<b>5,399,708</b>

Note No.	Particulars	Amount in Taka	
		31-Dec-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)
<b>Group-A</b>			
Sponsor and Director	13,561,445	10.00	135,614,450
<b>Group-B</b>			
Financial Institutions	2,797,800	10.00	27,978,000
<b>Group-C</b>			
General Public	13,244,133	10.00	132,441,330
<b>Total</b>	<b>29,603,378</b>		<b>296,033,780</b>

**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	-	0.00%	-
Prof. Dr. Nafisa Rounok	Director	-	0.00%	-
Mr.Mohiuddin Ahmed	Sponsor	69,664	0.24%	696,640
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		1,699,000	5.74%	16,990,000
General Public		14,342,933	48.45%	143,429,330
<b>Total</b>		<b>29,603,378</b>	<b>100.00%</b>	<b>296,033,780</b>

**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	7,273	8,463,376	28.59%
15001- 150000 shares	126	4,025,227	13.60%
150001- 300000 shares	2	426,944	1.44%
300001- 600000 shares	2	915,034	3.09%
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%
<b>Total</b>	<b>7,408</b>	<b>29,603,378</b>	<b>100.00%</b>

Note No.	Particulars	Sub-Note	Amount in Taka	
			Dec 31, 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.	366,356,200	366,356,200
Less: Issued share from Paper Processing and Packaging Ltd. Considering share exchange ratio 0.5 : 1 against M&A.	(183,178,100)	(183,178,100)
<b>Capital Reserve</b>	<b>183,178,100</b>	<b>183,178,100</b>

**15.00 Revaluation Reserve: Tk. 1,018,716,107**

This is made up as follows:

Opening Balance	1,018,735,406	1,018,775,385
<b>Less:</b> Adjustment during the year	(22,704)	(47,034)
<b>Less:</b> Adjustment during the year as Deferred Tax Liability	3,406	7,055
<b>Closing Balance:</b>	<b>1,018,716,107</b>	<b>1,018,735,406</b>

**16.00 Share Premium: Tk. 46,020,000**

Opening Balance	46,020,000	46,020,000
<b>Closing Balance:</b>	<b>46,020,000</b>	<b>46,020,000</b>

**17.00 Retained Earnings: Tk. 717,069,251**

This is made up as follows:

Opening Balance	670,087,479	604,857,284
<b>Add:</b> Profit/(Loss) during the year	46,959,068	106,627,889
<b>Add:</b> Depreciation charged on revalued amount	22,704	47,034
<b>Less:</b> 14% Cash Dividend 2023-2024	-	(41,444,729)
<b>Closing Balance:</b>	<b>717,069,251</b>	<b>670,087,479</b>

**18.00 Long Term Loan: Tk. 2,179,028,906**

This is made up as follows:

Long Term Bank Loan	18.01	1,945,532,556	2,074,705,164
Sponser Directors Loan	18.02	155,096,350	155,096,350
Long Term Other Loan	18.03	78,400,000	78,400,000
<b>Total</b>		<b>2,179,028,906</b>	<b>2,308,201,515</b>

**18.01 Long Term Bank Loan: Tk. 1,945,532,556**

This is made up as follows:

Social Islami Bank PLC	18.01.01	247,016,223	231,776,733
Sonali Bank PLC	18.01.02	1,698,516,333	1,842,928,432
<b>Total</b>		<b>1,945,532,556</b>	<b>2,074,705,164</b>

Note No.	Particulars	Sub-Note	Amount in Taka	
			Dec 31, 2025	June 30, 2025

**18.01.01 Social Islami Bank PLC: Tk. 247,016,223**

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
<b>Principal Outstanding</b>	<b>83,214,306</b>	<b>83,214,306</b>
Add: Interest Outstanding	53,583,887	44,917,323
<b>Sub-Total</b>	<b>136,798,193</b>	<b>128,131,628</b>

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
<b>Principal Outstanding</b>	<b>70,661,473</b>	<b>70,661,473</b>
Add: Interest Outstanding	39,556,557	32,983,631
<b>Sub-Total</b>	<b>110,218,030</b>	<b>103,645,104</b>
<b>Total</b>	<b>247,016,223</b>	<b>231,776,733</b>

**18.01.02 Sonali Bank Project Loan: Tk. 1,698,516,333**

This is made up as follows:

Sonali Bank PLC (Principal)	1,516,568,173	1,516,568,173
Sonali Bank PLC (Interest Outstanding)	364,988,999	509,401,098
<b>Total Outstanding</b>	<b>1,881,557,172</b>	<b>2,025,969,271</b>
<b>Less : Current Portion of Long-Term Loans</b>	<b>(183,040,839)</b>	<b>(183,040,839)</b>
<b>Net Balance :</b>	<b>1,698,516,333</b>	<b>1,842,928,432</b>

**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
<b>Total</b>	<b>155,096,350</b>	<b>155,096,350</b>

**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
<b>Sub Total</b>	<b>78,400,000</b>	<b>78,400,000</b>

Note No.	Particulars	Sub-Note	Amount in Taka	
			Dec 31, 2025	June 30, 2025
<b>19.00</b>	<b>Deferred Tax Liability: Tk. 532,495,694</b>			
	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 year	19.01	(399,572)	(755,938)
			<b>532,499,100</b>	<b>532,905,727</b>
	Less: Deferred Tax Income on revaluation		(3,406)	(7,055)
	<b>Closing Balance:</b>		<b>532,495,694</b>	<b>532,898,672</b>
<b>19.01</b>	<b>Deferred Tax Expenses/( Income): Tk. -399,572</b>			
	This is made up as follows:			
	Deferred tax income on PPE Except Surplus Value		(399,572)	(755,938)
	Deferred tax income on WPPF		-	-
			<b>(399,572)</b>	<b>(755,938)</b>
	Add/(Less): Deferred Tax Expenses/ (Income) on revaluation		-	-
	<b>Total Deferred tax Expenses/(Income) during the year</b>		<b>(399,572)</b>	<b>(755,938)</b>
<b>19.01.01</b>	<b>Deferred Tax Erxpenses/(Income) on PPE Except Surplus Value: Tk. -399,572</b>			
	This is made up as follows:			
	Carrying Amount as Company Policy		300,551,941	309,257,914
	Carrying Amount as Tax Law		131,671,847	138,601,944
	<b>Taxable Temporary Difference</b>		<b>168,880,095</b>	<b>170,655,970</b>
	Applicable Tax Rate		22.5%	22.5%
	<b>Total Deferred Tax Liability</b>		<b>37,998,021</b>	<b>38,397,593</b>
	Less: Opening deferred tax liabilities-at cost		(38,397,593)	(39,153,531)
	<b>Deferred tax Expenses during the year</b>		<b>(399,572)</b>	<b>(755,938)</b>
<b>20.00</b>	<b>Trade Payable Tk.5,449,020</b>			
	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		67,300	133,260
	Milah Waimao		-	157,800
	Anik Enterprise		404,289	604,289
	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
	<b>Total:</b>		<b>5,449,020</b>	<b>6,223,276</b>

Note No.	Particulars	Sub-Note	Amount in Taka	
			Dec 31, 2025	June 30, 2025

**21.00 Liabilities for Expenses: Tk. 72,579,539**

This is made up as follows:

Jharna Engineering Works	297,452	297,452
Link 3 Technology	2,500	14,500
TetraHost Bangladesh.	10,500	14,000
Information Services Network Ltd	32,500	22,500
Robi Axiata PLC	12,743	12,216
Grameen Phone	26,537	25,526
Transport Bill	-	57,527
Cattering Service	26,280	65,860
Raima Golpo Book Binding.	145,985	55,369
Rini Book Binding- Cr.	70,731	70,731
G. Kibria & Co -Audit Fees	-	230,000
Haruner Rashid & Associates-Audit Fees	35,000	35,000
Dhaka Palli bidyut samity 3	89,495	65,614
Bangladesh Advanced Technologies Ltd	325,000	-
Salary, Wages, OT, & Subsidy allowance	7,751,623	9,111,717
Narayangonj Polly Biddut Samity	442,695	502,168
Titas Gas Trans. & Distribution Co. Ltd.	63,199,591	63,199,591
Dhaka Wassa	1,550	1,474
Salary Income Tax	103,434	53,063
VAT Current Account	5,923	2,886,998
<b>Total</b>	<b>72,579,539</b>	<b>76,721,306</b>

**22.00 Short Term Bank Loan : Tk. 182,636,709**

This is made up as follows:

Details of Short Term Loan are as Follows:

Social Islami Bank PLC	22.01	182,636,709	167,780,872
<b>Total:</b>		<b>182,636,709</b>	<b>167,780,872</b>

**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

Note No.	Particulars	Sub-Note	Amount in Taka	
			Dec 31, 2025	June 30, 2025
	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
	<b>Principal Outstanding</b>		<b>119,900,000</b>	<b>119,900,000</b>
	Add: Interest Outstatnding		62,736,709	47,880,872
	<b>Total</b>		<b>182,636,709</b>	<b>167,780,872</b>

### 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
<b>Total</b>	<b>220,329,746</b>	<b>220,329,746</b>

### 24.00 Inter Company Loan Account: TK. 0

This is made up as follows:

Bangladesh Development Co. PLC	-	1,018,775
<b>Total</b>	-	<b>1,018,775</b>

### 25.00 Provision for WPPF and Welfare Fund: Tk.7,575,028

This is made up as follows:

Opening Balance	4,545,411	4,374,331
	<b>4,545,411</b>	<b>4,374,331</b>
Less: Payment made during the year	-	(4,374,331)
<b>Available Balance</b>	<b>4,545,411</b>	-
Add: Addition during the year	3,029,617	4,545,411
<b>Closing Balance:</b>	<b>7,575,028</b>	<b>4,545,411</b>

Note No.	Particulars	Sub-Note	Amount in Taka	
			Dec 31, 2025	June 30, 2025

**26.00 Provision for Income Tax: Tk. 51,375,773**

This is made up as follows:

Opening Balance	37,342,923	86,646,731
Less: Excess Provision of Income Tax up to FY 2022-2023	-	(37,158,237)
Add: During the period	14,032,850	21,210,290
<b>Total</b>	<b>51,375,773</b>	<b>70,698,784</b>
Less: Adjustment During the year	-	(33,355,861)
<b>Closing Balance</b>	<b>51,375,773</b>	<b>37,342,923</b>

**27.00 Un-paid Dividend: Tk. 2,485,856**

This is made up as follows:

Opening Balance	2,487,116	2,693,301
Add: Declared during the period	-	41,444,729
<b>Total</b>	<b>2,487,116</b>	<b>44,138,030</b>
Less: Paid during the period	(1,260)	(41,650,914)
<b>Closing Balance</b>	<b>2,485,856</b>	<b>2,487,116</b>

**27.01 Year-Wise Summary of Unclaimed Dividend**

Final Dividend for the Year 2019-2020	24,948	24,948
Final Dividend for the Year 2020-2021	70,813	70,813
Final Dividend for the Year 2021-2022	642,837	642,837
Final Dividend for the Year 2022-2023	930,346	930,346
Final Dividend for the Year 2023-2024	816,911	818,172
<b>Total</b>	<b>2,485,856</b>	<b>2,487,116</b>

**28.00 Net Assets Value per share (NAVPS):Tk.76.38**

This is made up as follows:

Shareholders Equity	2,261,017,238	2,214,054,766
No. of Share	29,603,378	29,603,378
<b>Total</b>	<b>76.38</b>	<b>74.79</b>

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec 31, 2024

**29.00 Revenue: Tk. 695,773,054**

This is made up as follows:

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

**Total**

695,773,054	932,570,535
<b>695,773,054</b>	<b>932,570,535</b>

**30.00 Cost of Goods Sold: Tk. 499,519,037**

This is made up as follows:

Raw materials Consumed

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:**

30.01	402,326,629	550,368,352
	61,021,643	119,241,575
	<b>463,348,272</b>	<b>669,609,927</b>
	-	-
	<b>463,348,272</b>	<b>669,609,927</b>
	-	-
	<b>463,348,272</b>	<b>669,609,927</b>
	134,256,601	129,603,306
	<b>597,604,873</b>	<b>799,213,233</b>
	98,085,836	148,003,270
	<b>499,519,037</b>	<b>651,209,963</b>

**30.01 Raw Materials, Chemicals & Other Consumed: Tk.402,326,629**

This is made up as follows:

Opening stock

**Add:** Purchase during the year

**Available for use**

**Less:** Closing stock

**Consumption during the year**

284,020,976	274,536,348
444,686,763	579,166,402
<b>728,707,739</b>	<b>853,702,750</b>
326,381,110	303,334,398
<b>402,326,629</b>	<b>550,368,352</b>

**31.00 Financial Expenses: Tk. 107,561,875**

This is made up as follows:

Interest on SIBL Bank Loan

Interest on Sonali Bank Loan

Bank Charges & Commission

**Total:**

30,095,329	27,558,266
77,166,152	152,993,200
300,394	196,837
<b>107,561,875</b>	<b>180,748,303</b>

**32.00 Current Tax: Tk. 14,032,850**

This is made up as follows:

Profit before Tax

Add: Accounting base depreciation

Less: Tax base depreciation

Add: Accounting base WPPF

**Taxable Profit for Current Tax**

Applicable Tax Rate

**Current Tax Expenses**

60,592,346	65,549,371
8,705,973	9,397,453
(6,930,097)	(10,989,819)
-	3,277,469
<b>62,368,222</b>	<b>67,234,474</b>
22.5%	22.5%
<b>14,032,850</b>	<b>15,127,757</b>

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec 31, 2024
	<b>Provision for Income tax</b>			
	Advance tax paid		181,500	1,080,874
	22.50% on Profit before Tax		14,032,850	15,127,756
	1% on gross receipt		6,957,731	5,595,423
	<b>Provision for Income tax (Wichever is higher)</b>		<b>14,032,850</b>	<b>15,127,756</b>
<b>33.00</b>	<b>Earnings Per Share(Basic): Tk. 1.59</b>			
	Net Profit after Tax		46,959,068	50,795,470
	Number of Ordinary Shares		29,603,378	29,603,378
	<b>Total</b>		<b>1.59</b>	<b>1.72</b>
<b>34.00</b>	<b>Net Operating Cash Flows per share(NOCFPS): Tk. 0.23</b>			
	Net Cash flows from Operating Activities		6,733,425	17,227,116
	No. of Share		29,603,378	29,603,378
	<b>Total</b>		<b>0.23</b>	<b>0.58</b>
<b>34.01</b>	<b>Reconciliation of net profit/(loss) after tax with cash flows from operating activities under indirect method:</b>			
	This is made up as follows:			
	Net Profit/(Loss) After Tax		46,959,068	50,795,470
	<b>Adjustments to reconcile net income to net cash</b>			
	Depreciation		8,728,677	9,397,453
	Finance Expenses		107,561,875	180,748,303
	Provision for WPPF		3,029,617	3,277,469
	Income Tax Expenses		14,032,850	15,127,756
	Deffered Tax Liability		(399,572)	(373,856)
	<b>Changes in operating assets and liabilities:</b>			
	Stock of Inventories		(6,189,369)	(47,198,013)
	Trade and Other Debtors		(24,142,715)	(61,091,381)
	Advance, Deposit & Prepayments		84,129,163	(174,500,617)
	Trade Creditors		(774,256)	(1,637,664)
	Liability for Expenses		(4,141,767)	50,412,906
	Income Tax Paid		(181,500)	(1,080,874)
	Bank Interest & Charge Paid		(221,878,647)	(6,649,837)
	<b>Net Cash flows from Operating Activities</b>		<b>6,733,425</b>	<b>17,227,116</b>

**Magura Multiplex PLC**  
**Schedule of Property, Plant and Equipment**  
**For the period ended December 31, 2025**

Particulars	Annexure-A								
	Amount in Taka								
	Cost			Rate of Dep. (%)	Depreciation			Balance as at 31.12.2025	Written Down Value as at 31.12.2025
As on July 01, 2025	Addition during the Year	Balance as at 31.12.2025	As on July 01, 2025		Charged during the Year	Adjustment during the Year			
<b>Cost</b>									
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%	187,617,495	1,453,670	-	189,071,165	114,839,936
Plant and Machinery	949,961,585	-	949,961,585	7%	779,490,599	5,966,484	-	785,457,084	164,504,501
Furniture and Fixture	6,463,536	-	6,463,536	10%	4,825,229	81,915	-	4,907,145	1,556,391
Electrical Equipment	63,670,147	-	63,670,147	10%	52,650,410	550,987	-	53,201,397	10,468,750
Office Equipment	16,439,769	-	16,439,769	10%	11,516,216	246,178	-	11,762,394	4,677,375
Motor Vehicle	14,043,916	-	14,043,916	20%	10,820,873	322,304	-	11,143,177	2,900,739
Sundry Assets	6,708,869	-	6,708,869	10%	5,020,186	84,434	-	5,104,620	1,604,249
<b>Sub Total as on 31.12.2025</b>	<b>1,487,821,429</b>	<b>-</b>	<b>1,487,821,429</b>		<b>1,051,941,009</b>	<b>8,705,973</b>	<b>-</b>	<b>1,060,646,981</b>	<b>427,174,447</b>
<b>Revaluation</b>									
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%	1,781,032	18,045	-	1,799,077	1,425,565
Plant and Machinery	2,197,572	-	2,197,572	7%	2,064,469	4,659	-	2,069,127	128,445
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	-
<b>Sub Total as on 31.12.2025</b>	<b>1,203,852,582</b>	<b>-</b>	<b>1,203,852,582</b>		<b>5,340,337</b>	<b>22,704</b>	<b>-</b>	<b>5,363,041</b>	<b>1,198,489,541</b>
<b>Grand total as on 31.12.2025</b>	<b>2,691,674,011</b>	<b>-</b>	<b>2,691,674,011</b>	<b>-</b>	<b>1,057,281,346</b>	<b>8,728,677</b>	<b>-</b>	<b>1,066,010,022</b>	<b>1,625,663,988</b>

**Allocation of depreciation Charge:**

Sl.No.	Particulars	% of allocation	Depreciation at Cost	Depreciation at Revaluation	Total
1	Factory Overhead	85%	7,400,077	19,298	7,419,375
2	Administrative Overhead	7.5%	652,948	1,703	654,651
3	Selling and distribution Overhead	7.5%	652,948	1,703	654,651
	<b>Total (1+2+3)</b>	<b>100%</b>	<b>8,705,973</b>	<b>22,704</b>	<b>8,728,677</b>

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

For the period from 01-07-25 to 31-12-2025

									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	69,487,872	-	-	69,487,872	10%		3,474,394	66,013,478
3	Plant & Machinery	54,415,097	-	-	54,415,097	10%		2,720,755	51,694,342
4	Furniture	1,688,621	-	-	1,688,621	10%		84,431	1,604,190
5	Electric Equipments	7,497,089	-	-	7,497,089	10%		374,854	7,122,235
6	Motor Vehical	1,485,597	-	-	1,485,597	10%		74,280	1,411,317
7	Office Equipments	1,256,593	-	-	1,256,593	10%		62,830	1,193,763
8	Sundry Assets	2,771,075	-	-	2,771,075	10%		138,554	2,632,522
	<b>Total:</b>	<b>265,224,450</b>	<b>-</b>	<b>-</b>	<b>265,224,450</b>		<b>-</b>	<b>6,930,097</b>	<b>258,294,353</b>

**Particulars:**

**Total (Tk.)**

**The details of Deferred Tax Liability is as under:**

WDV as per Accounts (Other than land)	300,551,941
WDV as per 3rd Schedule ITO 1984 (Other than land)	131,671,847
<b>Temporary Difference</b>	<b>168,880,095</b>
Applicable Tax Rate	22.50%
<b>Closing Balance:</b>	<b>37,998,021</b>
<b>Opening Balance</b>	<b>(38,397,593)</b>
Expenses during the period	<b>(399,572)</b>
Revaluation surplus-PPE	1,198,489,541
Tax on capital gain	15%
Closing deferred tax liabilities/(assets)-at revaluation	179,773,431
Opening deferred tax liabilities/(assets)-at revaluation	(179,776,837)
<b>Deferred tax expense/(income)-at revaluation</b>	<b>(3,406)</b>