

**Private & Confidential**

**Un-Audited**  
**3rd Quarter 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 March 31, 2026**

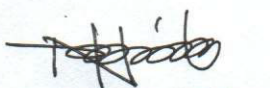
**Magura Multiplex PLC**  
**For the 3rd Quarter ended March 31, 2026**  
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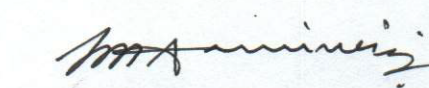
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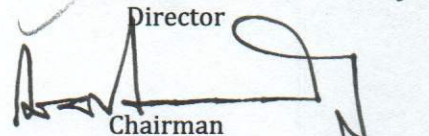
**Magura Multiplex PLC**  
**Statement of Financial Position**  
**As at March 31, 2026**

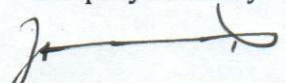
Particulars	Notes	Amount in Taka	
		March 31, 2026	June 30, 2025
<b>Assets</b>			
<b>Non-Current Assets</b>		<b>4,024,224,350</b>	<b>4,037,317,365</b>
Property, Plant and Equipment	3.00	1,621,299,650	1,634,392,665
Investment in Share	4.00	23,459,700	23,459,700
Investment Property	5.00	2,379,465,000	2,379,465,000
<b>Current Assets</b>		<b>1,488,187,062</b>	<b>1,534,287,012</b>
Inventories	6.00	383,725,851	418,277,577
Trade Receivable	7.00	231,931,324	207,788,609
Investment	8.00	22,254,169	15,163,413
Advance, Deposits and Pre-Payments	9.00	757,569,841	802,611,276
Inter Company Account	10.00	21,559,485	20,959,485
Advance Income Tax	11.00	13,203,992	12,903,168
Cash and Cash Equivalents	12.00	57,942,401	56,583,485
<b>Total Assets</b>		<b>5,512,411,412</b>	<b>5,571,604,377</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>		<b>2,241,753,845</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	1,018,706,458	1,018,735,406
Share Premium	16.00	46,020,000	46,020,000
Retained earnings	17.00	697,815,507	670,087,480
<b>Non-Current Liabilities</b>		<b>2,712,796,481</b>	<b>2,841,100,186</b>
Long Term Loan	18.00	2,180,502,275	2,308,201,515
Deferred Tax Liability	19.00	532,294,205	532,898,672
<b>Current Liabilities</b>		<b>557,861,086</b>	<b>516,449,425</b>
Trade Payable	20.00	6,481,547	6,223,276
Liabilities for Expenses	21.00	77,896,451	76,721,306
Short Term Bank Loan	22.00	187,282,835	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	8,433,004	4,545,411
Provision for Income Tax	26.00	54,936,449	37,342,923
Un-paid Dividend	27.00	2,501,054	2,487,116
<b>Total Liabilities</b>		<b>3,270,657,567</b>	<b>3,357,549,610</b>
<b>Total Equity and Liabilities</b>		<b>5,512,411,412</b>	<b>5,571,604,377</b>
<b>Net Assets Value Per Share (NAVPS)</b>	28.00	<b>75.73</b>	<b>74.79</b>

  
Company Secretary

  
Chief Financial Officer

  
Director


  
Chairman

  
Managing Director

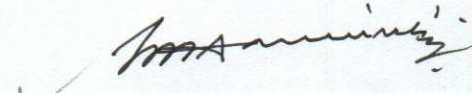
Place: Dhaka  
Dated: April 29, 2026


**Magura Multiplex PLC**  
**Statement of Profit or Loss and other Comprehensive Income**  
**For the Period ended March 31, 2026**

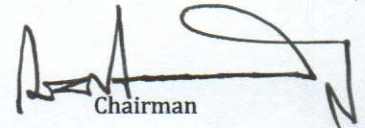
Particulars	Notes	Amount in Taka			
		July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025	Jan 01, 2026 to March 31, 2026	Jan 01, 2025 to March 31, 2025
Revenue	29.00	948,448,478	1,426,978,075	252,675,424	494,407,540
Cost of Goods Sold	30.00	(680,989,745)	(1,015,031,873)	(181,424,573)	(363,821,910)
<b>Gross profit</b>		<b>267,458,733</b>	<b>411,946,202</b>	<b>71,250,851</b>	<b>130,585,630</b>
<b>Operating expenses</b>		<b>(36,490,460)</b>	<b>(50,036,944)</b>	<b>(11,195,264)</b>	<b>(17,682,829)</b>
Office and Administrative Expenses		(20,243,193)	(22,598,772)	(6,161,365)	(7,132,060)
Marketing and Distribution Expenses		(16,247,267)	(27,438,172)	(5,033,899)	(10,550,769)
<b>Profit from operation</b>		<b>230,968,273</b>	<b>361,909,258</b>	<b>60,055,587</b>	<b>112,902,801</b>
Financial Expenses	31.00	(151,368,016)	(234,675,391)	(43,806,141)	(53,927,088)
Non Operating Income		2,039,192	1,330,207	1,623,742	761,522
<b>Profit/(Loss) Before Tax &amp; WPPF</b>		<b>81,639,449</b>	<b>128,564,074</b>	<b>17,873,188</b>	<b>59,737,235</b>
Contribution to WPPF and Welfare Fund		(3,887,593)	(6,122,099)	(851,104)	(2,844,630)
<b>Net Profit before tax</b>		<b>77,751,856</b>	<b>122,441,975</b>	<b>17,022,084</b>	<b>56,892,605</b>
<b>Income Tax Expenses</b>		<b>(17,494,168)</b>	<b>(27,557,381)</b>	<b>(3,829,969)</b>	<b>(12,803,481)</b>
Current Tax (Expenses)/Income	32.00	(18,093,526)	(28,385,789)	(4,029,755)	(13,258,033)
Deferred Tax (Expenses)/Income	19.01	599,358	828,408	199,786	454,552
<b>Net Profit/Loss after tax</b>		<b>60,257,688</b>	<b>94,884,594</b>	<b>13,192,115</b>	<b>44,089,124</b>
<b>Earning Per Share (EPS)</b>	33.00	<b>2.04</b>	<b>3.21</b>	<b>0.45</b>	<b>1.49</b>

  
Company Secretary

  
Chief Financial Officer

  
Director


  
Managing Director

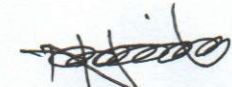
  
Chairman

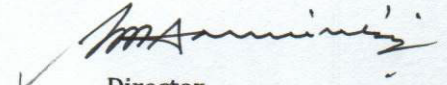
Place: Dhaka  
Dated: April 29, 2026


**Magura Multiplex PLC**  
**Statement of Changes in Equity**  
**As at March 31, 2026**

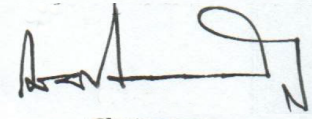
Particulars	Amount in Taka					
	Share Capital	Capital Reserve	Share Premium	Revaluation Reserve	Retained Earnings	Total
Balance as on 01.07.2025	296,033,780	183,178,100	46,020,000	1,018,735,406	670,087,479	2,214,054,765
Net profit after tax	-	-	-	-	60,257,688	60,257,688
11% Cash Dividend for the year 2024-2025	-	-	-	-	(32,563,716)	(32,563,716)
Transfer from Deferred Tax to revaluation surplus	-	-	-	5,109	-	5,109
Transfer of Revaluation to Retained Earnings	-	-	-	(34,056)	34,056	-
<b>Balance as at 31.03.2026</b>	<b>296,033,780</b>	<b>183,178,100</b>	<b>46,020,000</b>	<b>1,018,706,459</b>	<b>697,815,507</b>	<b>2,241,753,846</b>

  
 Company Secretary

  
 Chief Financial Officer

  
 Director


  
 Managing Director


  
 Chairman


Place: Dhaka  
 Dated: April 29, 2026


**Magura Multiplex PLC**  
**Statement of Cash Flows**  
**For the Period ended March 31, 2026**

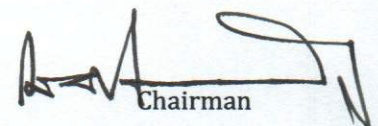
Particulars	Note	Amount in Taka	
		July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025
<b>Cash Flow from Operating Activities</b>			
Cash Received from Customer and Others		926,344,955	1,347,216,901
Less: Paid to Suppliers and Others		(622,911,022)	(1,372,974,829)
Less: Income Tax Paid		(800,824)	(2,705,652)
Less: Financial Expenses		(258,291,681)	(9,283,366)
<b>Net Cash Provided by Operating Activities (A)</b>		<b>44,341,428</b>	<b>(37,746,946)</b>
<b>Cash Flow from Investing Activities</b>			
Acquisition of Property, Plant and Equipment		-	(292,648)
Investment & Investment in Share		(7,090,756)	(1,572,060)
Advance/Construction Work		(449,590)	(16,123,518)
<b>Net Cash Used by Investing Activities (B)</b>		<b>(7,540,346)</b>	<b>(17,988,226)</b>
<b>Cash Flow from Financing Activities</b>			
Receipts/ (Payments) of Short Term Loan		-	78,400,000
Receipts/ (Payments) of Long Term Loan		(1,273,612)	-
Inter Company /Director Loan Account		(1,618,775)	19,327,116
Dividend Paid		(32,549,777)	(40,660,606)
<b>Net Cash Used by Financing Activities (C)</b>		<b>(35,442,164)</b>	<b>57,066,510</b>
<b>Net Cash inflow/ outflow during the year ( A+B+C)</b>		<b>1,358,918</b>	<b>1,331,338</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>57,942,401</b>	<b>55,841,006</b>
<b>Basic Net Operating Cash Flows per share(NOCFPS)</b>	34.00	<b>1.50</b>	<b>(1.28)</b>

  
Company Secretary

  
Chief Financial Officer

  
Director

  
Managing Director

  
Chairman

Place: Dhaka  
Dated: April 29, 2026

## **Magura Multiplex PLC**

Notes to the Financial Statements

As at and for the year ended March 31, 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 **April 29, 2026**.

#### **2.04 Reporting Period**

The financial statements cover one year from **July 01, 2025 to March 31, 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 March 31, 2026.
- b) Statement of Profit or Loss and Other Comprehensive Income for the year ended March 31, 2026.
- c) Statement of Changes in Equity for the year ended March 31, 2026.
- d) Statement of Cash Flows for the year ended March 31, 2026.
- e) Accounting Policy Notes to the financial statements for the year ended March 31, 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 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	March 31'2026
<b>i) Investment in Share</b>	
Bangladesh Monospool Paper Mfg.Co.Ltd.	23,459,700
<b>ii) Inter Company Account (Current Assets)</b>	
Bangladesh News & Entertainment Ltd.	21,559,485
<b>Total:</b>	<b>21,559,485</b>
<b>iii) Sponsor Director Loan Account</b>	
Magura Group Limited	65,009,141
Bangladesh Development Group Ltd.	71,566,239
Mr. Mustafa Kamal Mohiuddin	18,520,970
<b>Total:</b>	<b>155,096,350</b>
<b>vi) Advance against Salary</b>	<b>6,007,905</b>

## 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	
		March 31, 2026	June 30, 2025
<b>3.00</b>	<b>Property, Plant and Equipment: Tk. 1,621,299,650</b>		
	This is made up as follows:		
	Non Revalued Assests	3.01 422,821,461	435,880,420
	Revalued Assests	3.02 1,198,478,189	1,198,512,245
	<b>Total</b>	<b>1,621,299,650</b>	<b>1,634,392,665</b>
<b>3.01</b>	<b>Non Revalued Assests: Tk. 422,821,461</b>		
	This is made up as follows:		
	Opening Balance	1,487,821,429	1,487,338,723
	Add: Addition made during the Period	-	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 Period	13,058,959	18,759,940
	<b>Closing Balance (b)</b>	<b>1,064,999,968</b>	<b>1,051,941,009</b>
	<b>Written Down Value (a-b)</b>	<b>422,821,461</b>	<b>435,880,420</b>
<b>3.02</b>	<b>Revalued Assests: Tk. 1,198,478,189</b>		
	This is made up as follows:		
	Opening Balance	1,203,852,582	1,203,852,582
	Add: Addition made during the Period	-	-
	<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 Period	34,056	47,034
	<b>Closing Balance (b)</b>	<b>5,374,393</b>	<b>5,340,337</b>
	<b>Written Down Value (a-b)</b>	<b>1,198,478,189</b>	<b>1,198,512,245</b>
	The details Schedule of Property, Plant and Equipment are shown in (Annexure- A).		
<b>4.00</b>	<b>Investment in Share: Tk. 23,459,700</b>		
	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 is converted to Bangladesh Monospool Paper Manufacturing Co. Ltd. Against M&A considering exchange ratio 0.4:1.	23,375,000	23,375,000
	<b>Total</b>	<b>23,459,700</b>	<b>23,459,700</b>
<b>5.00</b>	<b>Investment Property: Tk. 2,379,465,000</b>		
	Opening Balance	2,379,465,000	2,379,465,000
	Fair Value Gain / (Loss)-During the Period	-	-
	<b>Total Investment Property</b>	<b>2,379,465,000</b>	<b>2,379,465,000</b>

Note No.	Particulars	Amount in Taka	
		March 31, 2026	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. 383,725,851**

This is made up as follows:

Raw Materials, Chemicals & Others	294,868,956	284,020,976
Finished Goods	88,856,895	134,256,601
<b>Closing Balance:</b>	<b>383,725,851</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
155,989,355	72,442,821	3,499,148	231,931,324	207,788,609

**8.00 Investments: Tk. 22,254,169**

This is made up as follows:

Investment in FDR	Note:8.01	21,675,017	14,695,626
Interest Receivable	Note:8.02	579,152	467,787
<b>Closing Balance</b>		<b>22,254,169</b>	<b>15,163,413</b>

**8.01 Investment in FDR: Tk. 21,675,017**

**Details of Investment in FDR:**

AB Bank PB (3834941)	-	1,527,022
Premier Bank BB (155-27900000061)	7,868,124	7,331,000
Premier Bank BB (155-27900000002)	563,850	525,500
Premier Bank BB (155-27900000003)	1,575,343	1,469,800
Premier Bank BB (155-27900000004)	563,850	525,500
Premier Bank BB (155-27900000005)	563,850	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)	561,264	-
Premier Bank BB (155-23100000863)	357,336	-
Premier Bank BB (155-23100000831)	2,039,778	-
Premier Bank BB (155-23100000852)	1,835,500	-
National Bank Babu Bazar (1031005143220)	1,413,953	1,308,499
National Bank Babu Bazar (1031005143245)	589,266	545,071
<b>Total</b>	<b>21,675,017</b>	<b>14,695,626</b>

Note No.	Particulars	Amount in Taka	
		March 31, 2026	June 30, 2025
<b>8.02</b>	<b>Interest Receivable: TK. 579,152</b>		
	This is made up as follows:		
	Oppenig balance	467,787	390,525
	Add: Accrued Interest during the Period	1,489,463	467,787
	Less: Adjustment made during the Period	(1,378,098)	(390,525)
	<b>Closing Balance</b>	<b>579,152</b>	<b>467,787</b>
<b>9.00</b>	<b>Advances, Deposits and Pre-Payments: Tk. 757,569,841</b>		
	This is made up as follows:		
	Advances	737,448,900	773,057,106
	Security Deposit	19,383,429	28,180,022
	VAT Current Account	460,876	643,983
	Prepaid Insurance	276,636	730,165
	<b>Closing Balance:</b>	<b>757,569,841</b>	<b>802,611,276</b>
<b>9.01</b>	<b>Advances: Tk. 737,448,900</b>		
	This is made up as follows:		
	Advance against Purchases	590,423,129	627,518,673
	Advance against Works	141,017,866	139,288,153
	Advance against Salary	6,007,905	6,250,280
	<b>Closing Balance:</b>	<b>737,448,900</b>	<b>773,057,106</b>
<b>9.02</b>	<b>Security Deposit: Tk.19,383,429</b>		
	This is made up as follows:		
	Earnest Money Deposit	-	276,000
	Bank Guarantee	7,606,604	8,017,465
	Performance Guarantee	1,566,081	10,175,813
	Titas Gas Trans Distribution	8,252,324	8,252,324
	Norshingdi polly Biddut Samity	1,032,500	1,032,500
	Agomon CNG	500,000	-
	Security Deposit ( T & T)	425,920	425,920
	<b>Total :</b>	<b>19,383,429</b>	<b>28,180,022</b>
<b>10.00</b>	<b>Inter Company Account: TK. 21,559,485</b>		
	This is made up as follows:		
	Bangladesh News & Entertainment PLC.	21,559,485	20,959,485
	<b>Total:</b>	<b>21,559,485</b>	<b>20,959,485</b>
<b>11.00</b>	<b>Advance Income Tax: Tk. 13,203,992</b>		
	This is made up as follows:		
	Opening Balance	12,903,168	32,155,861
	<b>Add:</b> Addition during the Period	800,824	14,103,168
	<b>Less:</b> Payment / Adjustment during the Period	(500,000)	(33,355,861)
	<b>Closing Balance</b>	<b>13,203,992</b>	<b>12,903,168</b>

Note No.	Particulars	Amount in Taka	
		March 31, 2026	June 30, 2025

**12.00 Cash and Cash Equivalents: Tk. 57,942,401**

This is made up as follows:

Cash in Hand		50,248,795	51,183,777
<b>Sub-total</b>		<b>50,248,795</b>	<b>51,183,777</b>
Cash at Bank	<b>Note 12.01</b>	7,693,606	5,399,708
<b>Total</b>		<b>57,942,401</b>	<b>56,583,485</b>

**12.01 Cash at Bank: Tk. 7,693,606**

**Details of Cash at Bank:**

AB Bank Ltd., Principal BR, A/C # 4005-219312-000	1,950	309
IBBL-Kalampur Br. A/C # 20500160900000608	15,224	16,374
Janata Bank. Local Office A/C # 0100220245203	24,465	24,925
SIBL, Principal BR, A/C # 0021330060499	220,626	51,798
SIBL. Bashundhura Branch #077136001197	5,574	59,061
SIBL. Bashundhura Branch #0771360001963 (D.A)	2,565,656	2,544,255
Premier Bank- BB ( A/C NO. 155-131-00000092) (D.A)	584,865	-
NCC Bank PLC, Bashundhara Br., A/C # 325000044 (D.A)	218,891	217,788
UCB PLC., B Br. A/C No: 0991301000000094	101,359	101,313
UCB PLC., B Br. A/C No: 7021141000000030	512,602	-
Premier Bank- BB ( A/C NO. 155-131-00000062)	38,678	-
Premier Bank- BB ( A/C NO. 155-131-00000078)	1,662,372	-
Premier Bank- BB ( A/C NO. 155-111-00000680)	424,053	25,730
Premier Bank- Megh. ( A/C NO. 109-1310000001-3)	5,908	6,750
Premier Bank- Megh. ( A/C NO. 109-11100005746)	10,150	42,550
Premier Bank- Bashu ( A/C NO. 155-1110000023-0)	14,303	215,248
Premier Bank-BB -A/C #0155111000000319	5,715	808,367
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)	59,097	59,730
SIBL-Principal (A/C No: 0021360004129)	1,625	2,663
National Bank Ltd. Babu Bazar Br. (1031006500642)	31,913	37,658
National Bank Ltd. Mirpur Br. (1069004457380)	-	5
Janata Bank. New Market Bran. A/C # 0100286638575	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>7,693,606</b>	<b>5,399,708</b>

Note No.	Particulars	Amount in Taka	
		March 31, 2026	June 30, 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	2,042,700	10.00	20,427,000
<b>Group-C</b>			
General Public	13,999,233	10.00	139,992,330
<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		2,042,700	6.90%	20,427,000
General Public		13,999,233	47.29%	139,992,330
<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	6,982	8,181,561	27.64%
15001- 150000 shares	133	4,191,898	14.16%
150001- 300000 shares	1	194,344	0.66%
300001- 600000 shares	3	1,262,778	4.27%
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>7,124</b>	<b>29,603,378</b>	<b>100.00%</b>

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2026	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
(183,178,100)	(183,178,100)
<b>183,178,100</b>	<b>183,178,100</b>

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

**Capital Reserve**

**15.00 Revaluation Reserve: Tk. 1,018,706,458**

This is made up as follows:

Opening Balance

1,018,735,406	1,018,775,385
(34,056)	(47,034)
5,109	7,055
<b>1,018,706,458</b>	<b>1,018,735,406</b>

Less: Adjustment during the Period

Less: Adjustment during the year as Deferred Tax Liability

**Closing Balance:**

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

Opening Balance

46,020,000	46,020,000
<b>46,020,000</b>	<b>46,020,000</b>

**Closing Balance:**

**17.00 Retained Earnings: Tk. 697,815,507**

This is made up as follows:

Opening Balance

670,087,479	604,857,284
60,257,688	106,627,889
34,056	47,034
(32,563,716)	(41,444,729)
<b>697,815,507</b>	<b>670,087,479</b>

Add: Profit/(Loss) during the Period

Add: Depreciation charged on revalued amount

Less: 11% Cash Dividend 2024-2025

**Closing Balance:**

**18.00 Long Term Loan: Tk. 2,180,502,275**

This is made up as follows:

Long Term Bank Loan

18.01	1,947,005,925	2,074,705,164
18.02	155,096,350	155,096,350
18.03	78,400,000	78,400,000
	<b>2,180,502,275</b>	<b>2,308,201,515</b>

Sponser Directors Loan

Long Term Other Loan

**Total**

**18.01 Long Term Bank Loan: Tk. 1,947,005,925**

This is made up as follows:

Social Islami Bank PLC

18.01.01	248,489,592	231,776,733
18.01.02	1,698,516,333	1,842,928,432
	<b>1,947,005,925</b>	<b>2,074,705,164</b>

Sonali Bank PLC

**Total**

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2026	June 30, 2025

**18.01.01 Social Islami Bank PLC: Tk. 248,489,592**

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	57,798,509	44,917,323
<b>Sub-Total</b>	<b>141,012,815</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	578,826	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>69,387,861</b>	<b>70,661,473</b>
Add: Interest Outstanding	38,088,916	32,983,631
<b>Sub-Total</b>	<b>107,476,777</b>	<b>103,645,104</b>
<b>Total</b>	<b>248,489,592</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	
			March 31, 2026	June 30, 2025
<b>19.00</b>	<b>Deferred Tax Liability: Tk. 532,294,205</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 Period	19.01	(599,358)	(755,938)
			<b>532,299,314</b>	<b>532,905,727</b>
	Less: Deferred Tax Income on revaluation		(5,109)	(7,055)
	<b>Closing Balance:</b>		<b>532,294,205</b>	<b>532,898,672</b>
<b>19.01</b>	<b>Deferred Tax Expenses/( Income): Tk. -599,358</b>			
	This is made up as follows:			
	Deferred tax income on PPE Except Surplus Value		(599,358)	(755,938)
	Deferred tax income on WPPF		-	-
			<b>(599,358)</b>	<b>(755,938)</b>
	Add/(Less): Deferred Tax Expenses/ (Income) on revaluation		-	-
	<b>Total Deferred tax Expenses/(Income) during the year</b>		<b>(599,358)</b>	<b>(755,938)</b>
<b>19.01.01</b>	<b>Deferred Tax Erxpenses/(Income) on PPE Except Surplus Value: Tk. -599,358</b>			
	This is made up as follows:			
	Carrying Amount as Company Policy		296,198,955	309,257,914
	Carrying Amount as Tax Law		128,206,798	138,601,944
	<b>Taxable Temporary Difference</b>		<b>167,992,157</b>	<b>170,655,970</b>
	Applicable Tax Rate		22.5%	22.5%
	<b>Total Deferred Tax Liability</b>		<b>37,798,235</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 Period</b>		<b>(599,358)</b>	<b>(755,938)</b>
<b>20.00</b>	<b>Trade Payable Tk.6,481,547</b>			
	This is made up as follows:			
	Zeeshan International agency		713,262	681,205
	Presstech Trading Corporation		624,710	425,510
	Sail Corporation		637,312	696,750
	Newaj Traders		337,244	99,664
	Arafat Traders		200,934	102,225
	Diamond CTP House		237,068	133,260
	Milah Waimao		-	157,800
	Anik Enterprise		404,250	604,289
	Ashraf Enterprise		266,811	216,575
	Five Dragon Paper Mills		452,384	415,795
	A. Rahman Traders		345,164	394,465
	Awal & Brothers		-	87,505
	M/S. Friends International		374,255	323,359
	Trade Park International		342,521	226,698
	Nordic Trims		1,545,632	1,658,176
	<b>Total:</b>		<b>6,481,547</b>	<b>6,223,276</b>

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2026	June 30, 2025

**21.00 Liabilities for Expenses: Tk. 77,896,451**

This is made up as follows:

Jharna Engineering Works	247,452	297,452
Link 3 Technology	5,000	14,500
TetraHost Bangladesh.	10,500	14,000
Information Services Network Ltd	32,500	22,500
Robi Axiata PLC	12,002	12,216
Grameen Phone	21,833	25,526
Transport Bill	-	57,527
Cattering Service	31,200	65,860
Raima Golpo Book Binding.	145,985	55,369
Rini Book Binding	83,261	70,731
G. Kibria & Co -Audit Fees	-	230,000
Haruner Rashid & Associates-Audit Fees	35,000	35,000
Dhaka Palli bidyut samity 3	553,290	65,614
Salary, Wages, OT, & Subsidy allowance	8,789,865	9,111,717
Narayangonj Polly Biddut Samity	400,536	502,168
Titas Gas Trans. & Distribution Co. Ltd.	67,358,964	63,199,591
Dhaka Wassa	1,550	1,474
Salary Income Tax	167,513	53,063
VAT Current Account	-	2,886,998
<b>Total</b>	<b>77,896,451</b>	<b>76,721,306</b>

**22.00 Short Term Bank Loan : Tk. 187,282,835**

This is made up as follows:

Details of Short Term Loan are as Follows:

Social Islami Bank PLC

22.01	187,282,835	167,780,872
<b>Total:</b>	<b>187,282,835</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
BIAM (Com) # 0023140006748	4,400,000	4,400,000
BIAM (Com) # 0023140006759	4,400,000	4,400,000

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2026	June 30, 2025
	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		67,382,835	47,880,872
	<b>Total</b>		<b>187,282,835</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>-</b>	<b>1,018,775</b>

### 25.00 Provision for WPPF and Welfare Fund: Tk.8,433,004

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 Period	-	(4,374,331)
<b>Available Balance</b>	<b>4,545,411</b>	<b>-</b>
Add: Addition during the Period	3,887,593	4,545,411
<b>Closing Balance:</b>	<b>8,433,004</b>	<b>4,545,411</b>

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2026	June 30, 2025
<b>26.00</b>	<b>Provision for Income Tax: Tk. 54,936,449</b>			
	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		18,093,526	21,210,290
	<b>Total</b>		<b>55,436,449</b>	<b>70,698,784</b>
	Less: Tax Paid/Adjustment During the Period		(500,000)	(33,355,861)
	<b>Closing Balance</b>		<b>54,936,449</b>	<b>37,342,923</b>
<b>27.00</b>	<b>Un-paid Dividend: Tk. 2,501,054</b>			
	This is made up as follows:			
	Opening Balance		2,487,116	2,693,301
	Add: Declared during the period		32,563,716	41,444,729
	<b>Total</b>		<b>35,050,832</b>	<b>44,138,030</b>
	Less: Paid during the period		(32,549,777)	(41,650,914)
	<b>Closing Balance</b>		<b>2,501,054</b>	<b>2,487,116</b>
<b>27.01</b>	<b>Year-Wise Summery of Unclaimed Dividend</b>			
	Final Dividend for the Year 2019-2020		-	24,948
	Final Dividend for the Year 2020-2021		-	70,813
	Final Dividend for the Year 2021-2022		588,353	642,837
	Final Dividend for the Year 2022-2023		845,563	930,346
	Final Dividend for the Year 2023-2024		536,003	818,172
	Final Dividend for the Year 2024-2025		531,134	-
	<b>Total</b>		<b>2,501,054</b>	<b>2,487,116</b>
<b>28.00</b>	<b>Net Assets Value per share (NAVPS):Tk.75.73</b>			
	This is made up as follows:			
	Shareholders Equity		2,241,753,845	2,214,054,766
	No. of Share		29,603,378	29,603,378
	<b>Total</b>		<b>75.73</b>	<b>74.79</b>

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025
<b>29.00</b>	<b>Revenue: Tk. 948,448,478</b>			
	This is made up as follows:			
	Text Book/Exam Khata/Brochures / Register		948,448,478	1,426,978,075
	Khata /Diary/ Recycled paper/ Training			
	Materials/ Others Printing Work			
	<b>Total</b>		<b>948,448,478</b>	<b>1,426,978,075</b>
<b>30.00</b>	<b>Cost of Goods Sold: Tk. 680,989,745</b>			
	This is made up as follows:			
	Raw materials Consumed	30.01	541,048,675	827,770,848
	Add: Factory Overhead		94,541,364	178,614,421
	<b>Cost of Production</b>		<b>635,590,039</b>	<b>1,006,385,269</b>
	Add: Opening Work-In-Progress		-	-
	<b>Total Goods In Process</b>		<b>635,590,039</b>	<b>1,006,385,269</b>
	Less: Closing Work-In-Progress		-	-
	<b>Cost of Goods Manufactured</b>		<b>635,590,039</b>	<b>1,006,385,269</b>
	Add: Opening finished goods		134,256,601	129,603,306
	<b>Cost of Goods Available for Sale</b>		<b>769,846,640</b>	<b>1,135,988,575</b>
	Less: Closing finished goods		88,856,895	120,956,702
	<b>Cost of Goods Sold:</b>		<b>680,989,745</b>	<b>1,015,031,873</b>
<b>30.01</b>	<b>Raw Materials, Chemicals &amp; Other Consumed: Tk.541,048,675</b>			
	This is made up as follows:			
	Opening stock		284,020,976	274,536,347
	<b>Add:</b> Purchase during the Period		<b>551,896,655</b>	<b>845,544,112</b>
	<b>Available for use</b>		<b>835,917,631</b>	<b>1,120,080,459</b>
	Less: Closing stock		294,868,956	292,309,611
	<b>Consumption during the Period</b>		<b>541,048,675</b>	<b>827,770,848</b>
<b>31.00</b>	<b>Financial Expenses: Tk. 151,368,016</b>			
	This is made up as follows:			
	Interest on SIBL Bank Loan		42,126,333	43,784,639
	Interest on Sonali Bank Loan		108,879,634	190,587,385
	Bank Charges & Commission		362,049	303,367
	<b>Total:</b>		<b>151,368,016</b>	<b>234,675,391</b>
<b>32.00</b>	<b>Current Tax: Tk. 18,093,526</b>			
	This is made up as follows:			
	Profit before Tax		77,751,856	122,441,975
	Add: Accounting base depreciation		13,058,959	14,101,667
	Less: Tax base depreciation		(10,395,146)	(16,506,678)
	Add: Accounting base WPPF		-	6,122,099
	<b>Taxable Profit for Current Tax</b>		<b>80,415,670</b>	<b>126,159,063</b>
	Applicable Tax Rate		22.5%	22.5%
	<b>Current Tax Expenses</b>		<b>18,093,526</b>	<b>28,385,789</b>

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025
	<b>Provision for Income tax</b>			
	Advance tax paid		800,824	2,705,652
	22.50% on Profit before Tax		18,093,526	28,385,789
	1% on gross receipt		9,484,485	8,561,868
	<b>Provision for Income tax (Wichever is higher)</b>		<b>18,093,526</b>	<b>28,385,789</b>
<b>33.00</b>	<b>Earnings Per Share(Basic): Tk. 2.04</b>			
	Net Profit after Tax		60,257,688	94,884,594
	Number of Ordinary Shares		29,603,378	29,603,378
	<b>Total</b>		<b>2.04</b>	<b>3.21</b>
<b>34.00</b>	<b>Net Operating Cash Flows per share(NOCFPS): Tk. 1.50</b>			
	Net Cash flows from Operating Activities		44,341,428	(37,756,946)
	No. of Share		29,603,378	29,603,378
	<b>Total</b>		<b>1.50</b>	<b>(1.28)</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		60,257,688	94,884,594
	<b>Adjustments to reconcile net income to net cash</b>			
	Depreciation		13,093,015	14,101,667
	Finance Expenses		151,368,016	234,675,391
	Provision for WPPF		3,887,593	6,122,099
	Income Tax Expenses		18,093,526	28,385,789
	Deffered Tax Liability		(599,358)	(828,408)
	<b>Changes in operating assets and liabilities:</b>			
	Stock of Inventories		34,551,726	(9,126,660)
	Trade and Other Debtors		(24,142,715)	(81,091,381)
	Advance, Deposit & Prepayments		45,491,025	(349,428,307)
	Trade Creditors		258,271	(472,253)
	Liability for Expenses		1,175,145	41,383,871
	WPPF Paid		-	(4,374,331)
	Income Tax Paid		(800,824)	(2,705,652)
	Bank Interest & Charge Paid		(258,291,681)	(9,283,366)
	<b>Net Cash flows from Operating Activities</b>		<b>44,341,428</b>	<b>(37,756,947)</b>

**Magura Multiplex PLC**  
Schedule of Property, Plant and Equipment  
For the period ended March 31, 2026

Particulars	Cost				Rate of Dep. (%)	Depreciation			Amount in Taka	
	As on July 01, 2025	Addition during the Year	Balance as at 31.03.2026	Charged during the Year		Adjustment during the Year	Balance as at 31.03.2026	Written Down Value as at 31.03.2026	Annexure-A	
									Amount in Taka	
<b>Cost</b>										
Land and Land Development	126,622,506	-	126,622,506	0%	-	-	126,622,506	-	126,622,506	
Building and Construction	303,911,101	-	303,911,101	2.5%	187,617,495	2,180,505	189,798,000	189,798,000	114,113,101	
Plant and Machinery	949,961,585	-	949,961,585	7%	779,490,599	8,949,727	788,440,326	788,440,326	161,521,259	
Furniture and Fixture	6,463,536	-	6,463,536	10%	4,825,229	122,873	4,948,102	4,948,102	1,515,434	
Electrical Equipment	63,670,147	-	63,670,147	10%	52,650,410	826,480	53,476,890	53,476,890	10,193,257	
Office Equipment	16,439,769	-	16,439,769	10%	11,516,216	369,266	11,885,482	11,885,482	4,554,287	
Motor Vehicle	14,043,916	-	14,043,916	20%	10,820,873	483,456	11,304,329	11,304,329	2,739,587	
Sundry Assets	6,708,869	-	6,708,869	10%	5,020,186	126,651	5,146,837	5,146,837	1,562,032	
<b>Sub Total as on 31.03.2026</b>	<b>1,487,821,429</b>	<b>-</b>	<b>1,487,821,429</b>		<b>1,051,941,009</b>	<b>13,058,959</b>	<b>1,064,999,968</b>	<b>1,064,999,968</b>	<b>422,821,461</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	27,068	1,808,099	1,808,099	1,416,543	
Plant and Machinery	2,197,572	-	2,197,572	7%	2,064,469	6,988	2,071,457	2,071,457	126,115	
Furniture and Fixture	260,318	-	260,318	10%	260,318	-	260,318	260,318	-	
Electrical Equipment	346,354	-	346,354	10%	346,354	-	346,354	346,354	-	
Office Equipment	3,661	-	3,661	10%	3,661	-	3,661	3,661	-	
Motor Vehicle	884,504	-	884,504	20%	884,504	-	884,504	884,504	-	
<b>Sub Total as on 31.03.2026</b>	<b>1,203,852,582</b>	<b>-</b>	<b>1,203,852,582</b>		<b>5,340,337</b>	<b>34,056</b>	<b>5,374,393</b>	<b>5,374,393</b>	<b>1,198,478,189</b>	
<b>Grand total as on 31.03.2026</b>	<b>2,691,674,011</b>	<b>-</b>	<b>2,691,674,011</b>	<b>-</b>	<b>1,057,281,346</b>	<b>13,093,015</b>	<b>1,070,374,361</b>	<b>1,070,374,361</b>	<b>1,621,299,650</b>	

**Allocation of depreciation Charge:**

Sl.No.	Particulars	% of allocation	Depreciation at Cost	Depreciation at Revaluation	Total
1	Factory Overhead	85%	11,100,115	28,947	11,129,063
2	Administrative Overhead	7.5%	979,422	2,554	981,976
3	Selling and distribution Overhead	7.5%	979,422	2,554	981,976
	<b>Total (1+2+3)</b>	<b>100%</b>	<b>13,058,959</b>	<b>34,056</b>	<b>13,093,015</b>

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

For the period from 01-07-25 to 31-03-2026

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%		5,211,590	64,276,282
3	Plant & Machinery	54,415,097	-	-	54,415,097	10%		4,081,132	50,333,965
4	Furniture	1,688,621	-	-	1,688,621	10%		126,647	1,561,975
5	Electric Equipments	7,497,089	-	-	7,497,089	10%		562,282	6,934,807
6	Motor Vehical	1,485,597	-	-	1,485,597	10%		111,420	1,374,177
7	Office Equipments	1,256,593	-	-	1,256,593	10%		94,244	1,162,348
8	Sundry Assets	2,771,075	-	-	2,771,075	10%		207,831	2,563,245
	<b>Total:</b>	<b>265,224,450</b>	<b>-</b>	<b>-</b>	<b>265,224,450</b>		<b>-</b>	<b>10,395,146</b>	<b>254,829,304</b>

**Particulars:**

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

WDV as per Accounts (Other than land)	296,198,955
WDV as per 3rd Schedule ITO 1984 (Other than land)	128,206,798
<b>Temporary Difference</b>	<b>167,992,157</b>
Applicable Tax Rate	22.50%
<b>Closing Balance:</b>	<b>37,798,235</b>
<b>Opening Balance</b>	<b>(38,397,593)</b>
Expenses during the period	<b>(599,358)</b>
Revaluation surplus-PPE	1,198,478,189
Tax on capital gain	15%
Closing deferred tax liabilities/(assets)-at revaluation	179,771,728
Opening deferred tax liabilities/(assets)-at revaluation	(179,776,837)
<b>Deferred tax expense/(income)-at revaluation</b>	<b>(5,109)</b>
<b>Total (Tk.)</b>	<b>254,829,304</b>