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Independent Auditors' Report and Financial Statements

of

Magura Multiplex PLC

For the year ended 30 June 2026

M I Chowdhury & Co.
.....Since 1985
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Independent Auditors' Report
To the Shareholders of Magura Multiplex PLC

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of **Magura Multiplex PLC,** which comprise the statement of financial position as at 30 June 2026 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of **Magura Multiplex PLC** as at 30 June 2026 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the financial statements section of our report. We are independent auditor of the organization in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in the audit of the financial statements for the year ended 30 June 2026. These matters were addressed in the context of the audit of the financial statements as a whole and in forming the auditors' opinion thereon and we do not provide a separate opinion on these matters.

For each matter below our description of how our audit addressed the matter is provided in that context.

Key audit matter	How our audit addressed the Key audit matter
Property, Plant and Equipment **Refer to Note 3.00** The Company's Property, Plant and Equipment (PPE) balance amounted to BDT 1,616,935,312 as at June 30, 2026, representing approximately 29.41% of the Company's total assets of BDT 5,497,131,029. Property, plant and equipment include the Company's long-term assets, which flow economic benefits to the entities for more than one year. Property, plant and equipment measured at historical cost less accumulated depreciation as per IAS-16 "Property, Plant and Equipment". The carrying value of property, plant and	We tested the design and operating effectiveness of key control focusing on the following: • We assessed whether the accounting policies in relation to the capitalization of expenditures are in compliance with IFRS and found them to be consistent. • We evaluated whether the useful lives determined and applied by the management were in line with historical experience and the market practice. We checked whether the depreciation of PPE items was commenced timely, by comparing the date of the reclassification from capital work in

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Key audit matter	How our audit addressed the Key audit matter
equipment represents a significant portion of the Company's assets which includes function of depreciation charges that involves estimation. Therefore, it has been considered as a significant area of management's judgment and requires special attention. There is also a risk that the impairment charges may not have been recognized.	progress to ready for use, with the date of the act of completion of the work.
Valuation of inventory **Refer to Note 6.00** As at 30 June 2026, the Company reported inventories of BDT 297,960,041. Inventories are measured at the lower of cost and net realizable value under IAS 2 Inventories. The balance involves significant management judgment in costing and valuation.	We performed the following audit procedures to address the key audit matter: • Evaluated the design and implementation of relevant internal controls over inventory recording, costing, and valuation. • Tested, on a sample basis, the cost of selected inventory items by examining purchase invoices, goods received notes, and other supporting documents. • Compared the carrying amounts of selected finished goods with their subsequent selling prices. net of estimated costs necessary to make the sale, to assess whether inventories were stated at the lower of cost and net realizable value.
Revenue Recognition **Refer to Note 29.00** For the year ended 30 June 2026, the Company reported revenue (net sales) of BDT 1,239,265,804, and as at that date, trade receivables amounted to BDT 191,931,324. Revenue is recognized when the performance obligation is satisfied by transferring control of the goods to the customer, either at a point in time or over time. The Company recognizes revenue from sales when products are dispatched to customers, and revenue is measured net of VAT. There is a risk that revenue may be recognized before control of the goods has transferred to the customer, particularly for tender sales where customer acceptance may occur after dispatch. This could result in revenue and trade receivables being overstated or recorded in the wrong period. We therefore considered revenue recognition to be a key audit matter.	We performed the following audit procedures to address the key audit matter: • Evaluating whether the Company's policy of recognizing revenue on dispatch is consistent with the control-transfer requirements of IFRS 15 *Revenue from Contracts with Customers*. • Evaluating the design and testing the operating effectiveness of key controls over the recording of sales, including the point at which control transfers to the customer. • Testing a sample of sales transactions, particularly around the year end, to sales orders, invoices, delivery challans and dispatch records to confirm that revenue was recognized in the correct period. • For tender sales, inspecting tender documents, work or supply orders, contract terms, delivery challans and subsequent customer acceptance or goods receipt records to determine when control passed to the customer. • Confirming that revenue is recorded net of VAT.

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Key audit matter	How our audit addressed the Key audit matter
	Assessing the adequacy of the related disclosures in the financial statements.
Long-Term Loan **Refer to Note 18.00** The Company has long-term borrowings, including current maturities, which are significant to its financial position. There is a risk that borrowings are inaccurately recorded or incomplete, that the current and non-current portions are misclassified, that repayment obligations and covenant terms are not properly reflected, or that finance costs are not properly measured, recognized and capitalized. We therefore considered borrowings and the related finance costs to be a key audit matter.	Our audit procedures included, among others: • Obtaining and reviewing loan agreements and sanction letters to understand the principal, interest rate, repayment schedule, security and covenants. • Obtaining direct confirmations from lenders of outstanding balances, repayments and accrued interest at the reporting date. • Testing the classification between current and non-current portions of borrowings against the repayment schedules. Recalculating finance costs for the year and agreeing them to the interest rates and terms in the agreements.

Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of the auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management of **Magura Multiplex PLC** is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards, the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the

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aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision, and performance of the company audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994 and the Securities and Exchange Rules 2020, we also report the following:

(a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof,

(b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books; and

(c) the statement of Financial Position and Statement of Profit or Loss and Other Comprehensive income dealt with by the report are in agreement with the books of accounts and returns; and

(d) the expenditure incurred, and payments made were for the purposes of the company's business.

Sajeed Iqbal Chowdhury FCA
Enrolment No. 1914
Managing Partner
M I Chowdhury & Co.
Chartered Accountants
Firm's FRC Enrollment No: CAF-001-037
DVC No.: 2611091914AS742012

Place: Dhaka
Dated: 09 November 2026

M I CHOWDHURY & CO. Dhaka Chartered Accountants

Magura Multiplex PLC

Statement of Financial Position
As at 30 June 2026

Particulars	Notes	Amount in Taka	
		30 June 2026	30 June 2025
Assets			
Non-Current Assets		**3,996,485,012**	**4,037,317,365**
Property, Plant and Equipment	3.00	1,616,935,312	1,634,392,665
Investment in Share	4.00	84,700	23,459,700
Investment Property	5.00	2,379,465,000	2,379,465,000
Current Assets		**1,500,646,017**	**1,534,287,012**
Inventories	6.00	297,960,041	418,277,577
Trade Receivable	7.00	191,931,324	207,788,609
Investment	8.00	22,706,978	15,163,413
Advance, Deposits and Pre-Payments	9.00	911,994,140	802,611,276
Inter Company Account	10.00	23,259,485	20,959,485
Advance Income Tax	11.00	1,167,180	12,903,168
Cash and Cash Equivalents	12.00	51,626,870	56,583,485
Total Assets		**5,497,131,029**	**5,571,604,377**
Shareholders' Equity & Liabilities			
Shareholders' Equity		**2,247,375,813**	**2,214,054,765**
Share Capital	13.00	296,033,780	296,033,780
Capital Reserve	14.00	183,178,100	183,178,100
Revaluation Reserve	15.00	1,018,696,809	1,018,735,406
Share Premium	16.00	46,020,000	46,020,000
Retained earnings	17.00	703,447,124	670,087,479
Non-Current Liabilities		**2,860,100,046**	**2,841,100,186**
Long Term Loan	18.00	2,328,007,330	2,308,201,515
Deferred Tax Liability	19.00	532,092,717	532,898,672
Current Liabilities		**389,655,169**	**516,449,425**
Trade Payable	20.00	3,015,689	6,223,276
Liabilities for Expenses	21.00	77,622,351	76,721,306
Short Term Bank Loan	22.00	-	167,780,872
Long Term Bank Loan-Current Portion	23.00	253,302,034	220,329,746
Inter Company Loan Account	24.00	-	1,018,775
WPPF and Welfare Fund	25.00	4,469,228	4,545,411
Provision for Income Tax	26.00	48,745,506	37,342,923
Un-paid Dividend	27.00	2,500,361	2,487,116
Total Liabilities		**3,249,755,215**	**3,357,549,612**
Total Shareholders' Equity & Liabilities		**5,497,131,029**	**5,571,604,377**
Net Assets Value Per Share (NAVPS)	28.00	**75.92**	**74.79**

The notes and annexure on pages from 5 to 26 are an integral part of these financial statements.

Company Secretary | Chief Financial Officer | Director

Managing Director | Chairman

Signed in terms of our separate report of even date annexed.

Sajeed Iqbal Chowdhury FCA
Enrolment No: 1914
Managing Partner
M I Chowdhury & Co.
Chartered Accountants
Firm's FRC Enrollment No: CAF-001-037
DVC No.: 2611091914AS742012

M I CHOWDHURY & CO. Dhaka Chartered Accountants

Place: Dhaka
Dated: 09 November 2026

Magura Multiplex PLC

Statement of Profit or Loss and other Comprehensive Income
For the year ended 30 June 2026

Particulars	Notes	Amount in Taka	
		30 June 2026	30 June 2025
Revenue	29.00	1,239,265,804	1,611,520,611
Cost of Goods Sold	30.00	(889,929,126)	(1,157,259,814)
Gross profit		**349,336,678**	**454,260,797**
Operating expenses		**(39,810,576)**	**(58,947,414)**
Office and Administrative Expenses	31.00	(22,250,504)	(26,941,479)
Marketing and Distribution Expenses	32.00	(17,560,071)	(32,005,935)
Profit from operation		**309,526,102**	**395,313,383**
Financial Expenses	33.00	(297,722,013)	(301,737,859)
Non Operating Income	34.00	82,049,700	1,878,116
Profit/(Loss) Before Tax & WPPF		**93,853,789**	**95,453,640**
Contribution to WPPF and Welfare Fund		(4,469,228)	(4,545,411)
Net Profit before tax		**89,384,561**	**90,908,229**
Income Tax Expenses		**(23,506,607)**	**15,719,660**
Current Tax (Expenses)/Income	35.00	(24,305,751)	(21,210,289)
Adjustment for Excess Provision		-	37,158,237
Adjustment for Provision of Deffered Tax		-	(984,225)
Deferred Tax (Expenses)/Income	19.01	799,144	755,938
Net Profit/Loss after tax		**65,877,954**	**106,627,889**
Earning Per Share (EPS)	37.00	**2.23**	**3.60**

The notes and annexure on pages from 5 to 26 are an integral part of these financial statements.

Company Secretary | Chief Financial Officer | Director

Managing Director | Chairman

Signed in terms of our separate report of even date annexed.

Sajeed Iqbal Chowdhury FCA
Enrolment No: 1914
Managing Partner
M I Chowdhury & Co.
Chartered Accountants
Firm's FRC Enrollment No: CAF-001-037
DVC No.: 2611091914AS742012

Place: Dhaka
Dated: 09 November 2026

Magura Multiplex PLC

Statement of Changes in Equity
As at 30 June 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	-	-	-	-	65,877,954	65,877,954
11% Cash Dividend for the year 2024-2025	-	-	-	-	(32,563,716)	(32,563,716)
Transfer from Deferred Tax to revaluation surplus	-	-	-	6,811	-	6,811
Transfer of Revaluation to Retained Earnings	-	-	-	(45,407)	45,407	-
Balance as at 30.06.2026	**296,033,780**	**183,178,100**	**46,020,000**	**1,018,696,810**	**703,447,124**	**2,247,375,814**

Magura Multiplex PLC

Statement of Changes in Equity
As at 30 June 2025

Particulars	Amount in Taka					
	Share Capital	Capital Reserve	Share Premium	Revaluation Reserve	Retained Earnings	Total
Balance as on 01.07.2024	296,033,780	183,178,100	46,020,000	1,018,775,385	604,857,285	2,148,864,550
Net profit after tax	-	-	-	-	106,627,889	106,627,889
14% Cash Dividend for the year 2023-2024	-	-	-	-	(41,444,729)	(41,444,729)
Transfer from Deferred Tax to revaluation surplus	-	-	-	7,055	-	7,055
Transfer of Revaluation to Retained Earnings	-	-	-	(47,034)	47,034	-
Balance as at 30.06.2025	**296,033,780**	**183,178,100**	**46,020,000**	**1,018,735,406**	**670,087,479**	**2,214,054,765**

Company Secretary

Chief Financial Officer

Director

Managing Director

Chairman

Place: Dhaka
Dated: 09 November 2026

Magura Multiplex PLC

Statement of Cash Flows
For the year ended 30 June 2026

Particulars	Note	Amount in Taka	
		30 June 2026	30 June 2025
Cash Flow from Operating Activities			
Cash Received from Customer and Others		1,337,172,789	1,779,918,984
Less: Paid to Suppliers and Others		(908,199,630)	(1,368,890,854)
Less: Income Tax Paid		(1,167,180)	(14,103,167)
Less: Financial Expenses		(412,724,782)	(379,830,489)
Net Cash Provided by Operating Activities (A)		**15,081,197**	**17,094,473**
Cash Flow from Investing Activities			
Acquisition of Property, Plant and Equipment		-	(482,706)
Investment & Investment in Share		15,831,435	(230,414)
Advance/Construction Work		-	(76,694,291)
Net Cash Used by Investing Activities (B)		**15,831,435**	**(77,407,411)**
Cash Flow from Financing Activities			
Receipts/ (Payments) of Short Term Loan		-	-
Receipts/ (Payments) of Long Term Loan		-	78,399,999
Inter Company /Director Loan Account		(3,318,775)	25,637,670
Dividend Paid		(32,550,470)	(41,650,914)
Net Cash Used by Financing Activities (C)		**(35,869,245)**	**62,386,755**
Net Cash inflow/ outflow during the year (A+B+C)		**(4,956,613)**	**2,073,817**
Cash and Cash equivalents at the beginning of the year		56,583,485	54,509,668
Closing Cash and Cash equivalents at the end of the year		**51,626,870**	**56,583,485**
Basic Net Operating Cash Flows per Share (NOCFPS)	38.00	**0.51**	**0.58**

Company Secretary | Chief Financial Officer | Director

Managing Director | Chairman

Place: Dhaka
Dated: 09 November 2026

N.J. CHOWDHURY & CO. Dhaka Chartered Accountants

Magura Multiplex PLC

Summary of significant accounting policies and other explanatory information/notes
As at and for the year ended 30 June 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 (RJSC) on 6th February 1989. The Company was originally incorporated under the name Paper Processing and Packaging Ltd. In 1990, the Company issued its shares for public subscription, and its shares were subsequently listed on both the Dhaka Stock Exchange PLC. and Chittagong Stock Exchange PLC.

Merger and Amalgamation

Subsequently, Paper Processing and Packaging Ltd. entered into a merger with Magura Paper Mills Limited under an approved Scheme of Amalgamation. Under the scheme, Magura Paper Mills Limited was the Transferor Company, while Paper Processing and Packaging Ltd. was the Transferee Company.

In accordance with the approved scheme, the relevant assets, liabilities, rights, obligations and interests of Magura Paper Mills Limited were transferred to Paper Processing and Packaging Ltd. The scheme also provided for the issuance of shares to eligible shareholders of the Transferor Company in accordance with the prescribed share exchange ratio.

Upon completion of the merger, Magura Paper Mills Limited ceased to exist as a separate legal entity, and Paper Processing and Packaging Ltd. continued as the surviving entity.

Change of Company Name

Following the merger, Paper Processing and Packaging Ltd. subsequently changed its name to Magura Multiplex PLC., while retaining its corporate identity and legal continuity under the existing RJSC registration. The Company is currently known as Magura Multiplex PLC. (C-18233, dated 11th February 2025).

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 Act 2023, 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.

M. CHOWDHURY & CO. Chartered Accountants Dhaka

2.03 Date of Authorization

The Board of Directors has authorized these financial statements on 09 November **2026.**

2.04 Reporting Period

The financial statements cover one year from **01 July 2025 to 30 June 2026.**

2.05 Going Concern

During the year ended on 30 June 2026 the entity had achieved net profit after tax of **Tk. 65,877,954/-** from the earnings of profit it is the likely that the company can run s a going concern in the foreseeable future.

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 Applicable Accounting Standards

The Company's status of compliance with applicable Financial Reporting Standards is as

IAS & IFRS	Accounting Standards	Remarks
IAS-1	Presentation of financial statements	Complied
IAS-2	Inventories	Complied
IAS-7	Statement of Cash Flows	Complied
IAS-8	Accounting Policies, Changes in Accounting	Complied
IAS-10	Events after the Reporting Period	Complied
IAS-12	Income Taxes	Complied
IAS-16	Property, Plant & Equipment	Complied
IAS-23	Borrowing Costs	Complied
IAS-24	Related Party Disclosures	Complied
IAS-32	Financial Instrument: Presentation	Complied
IAS-33	Earnings per share	Complied
IAS-36	Impairment of Assets	Complied
IAS-37	Provisions, Contingent Liabilities and Contingent Ass	Complied
IFRS-7	Financial Instruments: Disclosures	Complied
IFRS-13	Fair Value Measurement	Complied
IFRS-15	Revenue from Contracts with Customers	Complied

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 30 June 2026.

b) Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2026.

c) Statement of Changes in Equity for the year ended 30 June 2026.

d) Statement of Cash Flows for the year ended 30 June 2026.

e) A Summary of significant accounting policies and other explanatory information/ Notes to the financial statements for the year ended 30 June 2026.

2.07 Workers Profit Participation Fund

Provision for Workers Profit Participation Fund (WPPF) has been made @ 5% on net profit as per provisions of the Bangladesh Labour Law, 2006.

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 Advances, Deposits and Prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions, adjustments or charges to other account heads such as property, plant and equipment, inventory or expenses.

Deposits are measured at payment value.

Prepayments are recognized to the extent of cash disbursed for the items.

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.

Rates of depreciation on various classes of fixed assets are as under:

Category	Rate of Depreciation	Remarks
Land and Land Development	-	
Building and Construction	2.50%	
Plant and Machineries	7%	
Furniture and Fixtures	10%	
Electrical Equipment	10%	
Office Equipment	10%	
Motor Vehicle	20%	
Sundry Assets	10%	

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 May 2022 by G. Kibria & Co., Chartered Accountants and the revaluation surplus has been incorporated in the financial statement as on 30 June 2022.

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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 Accounts Receivable

Accounts receivable is initially recognized at cost which is the fair value of the consideration given in return. After initial recognition these are carried at cost less impairment losses due to uncollectibility of any amount so recognized.

2.15 Impairment

In Accordance with the Provision of IAS-36 "Impairment of Assets". The carrying amount of non financial assets other than inventories are reviewed to determine whether there is any indication of impairment. No such indication of impairment has been raised till date of audit.

2.14 Cash and Cash Equivalents

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

2.15 Creditors and Accrued Expenses

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

2.16 Revenue Recognition

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

2.17 Income Tax

i) Current Tax:

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

ii) Deferred Tax

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

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

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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	30 June 2026
i) Investment in Share	
Bangladesh Monospool Paper Mfg.Co.Ltd.	**84,700**
ii) Inter Company Accout (Current Assets)	
Bangladesh News & Entertainment Ltd.	23,259,485
Total:	**23,259,485**
iii) Sponsor Director Loan Account	
Magura Group Limited	65,009,141
Bangladesh Development Group Ltd.	71,566,239
Mr. Mustafa Kamal Mohiuddin	18,520,970
Total:	**155,096,350**
iv) Advance against Salary	**1,360,500**

2.19 Statements of Cash Flows

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

2.20 Comparative

Comparative information have been disclosed in respect of the previous years for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current year's financial statements.

Re-arrangement

Previous year's figure has been re-arranged whenever considered necessary to ensure better comparability with the current year's presentation without causing any impact on the profit and value of assets and liability as reported in the Financial Statement.

2.21 Events after the reporting period

There is no material event that had occurred after the reporting period to the date of issue of these financial statements, which could affect the figures stated in the financial statements in compliance with the requirements of "IAS 10" Events after the reporting period".

Following events occurred since the balance date:

The board of directors recommended 25% Stock dividend at the 198th Board meeting held on 09 November 2026 for the year ended 30 June 2026. This dividend is subject to final approval by the shareholders at the forthcoming Annual General Meeting (AGM) of the company.

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.

Notes No.	Particulars		Amount in Taka	
			30 June 2026	30 June 2025
3.00	**Property, Plant and Equipment**			
	Non Revalued Assests	Note:3.01	418,468,475	435,880,420
	Revalued Assests	Note:3.02	1,198,466,837	1,198,512,245
	Total		**1,616,935,312**	**1,634,392,665**
3.01	**Non Revalued Assests**			
	Opening Balance		1,487,821,429	1,487,338,723
	Add: Addition made during the Year		-	482,706
	Closing Balance (a)		**1,487,821,429**	**1,487,821,429**
	Accumulated Depreciation			
	Opening Balance		1,051,941,009	1,033,181,069
	Add: Charged during the Year		17,411,946	18,759,940
	Closing Balance (b)		**1,069,352,954**	**1,051,941,009**
	Written Down Value (a-b)		**418,468,475**	**435,880,420**
3.02	**Revalued Assests**			
	Opening Balance		1,203,852,582	1,203,852,582
	Add: Addition made during the Year		-	-
	Closing Balance (a)		**1,203,852,582**	**1,203,852,582**
	Accumulated Depreciation			
	Opening Balance		5,340,337	5,293,303
	Add: Addition made during the Year		45,407	47,034
	Closing Balance (b)		**5,385,745**	**5,340,337**
	Written Down Value (a-b)		**1,198,466,837**	**1,198,512,245**

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

4.00	**Investment in Share**		
	Monospool Bangladesh PLC	84,700	84,700
	Monospool Bangladesh PLC	-	23,375,000
	Total	**84,700**	**23,459,700**
5.00	**Investment Property**		
	Opening Balance	2,379,465,000	2,379,465,000
	Fair Value Gain / (Loss)-During the Year	-	-
	Total Investment Property	**2,379,465,000**	**2,379,465,000**

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

Particulars

	Land Size (In Decimal)		
Land at Motijheel	26.40	356,400,000	356,400,000
Land at Sonargaon	899.14	2,023,065,000	2,023,065,000
Total	**925.54**	**2,379,465,000**	**2,379,465,000**
6.00	**Inventories**		
	Raw Materials, Chemicals & Others	214,103,146	284,020,976
	Finished Goods	83,856,895	134,256,601
	Closing Balance	**297,960,041**	**418,277,577**

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Notes No.	Particulars		Amount in Taka	
			30 June 2026	30 June 2025
7.00	**Trade Receivable**			
	Receivable from parties		191,931,324	207,788,609
	Total		**191,931,324**	**207,788,609**

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
148,279,807	40,755,849	**2,895,668**	**191,931,324**	**207,788,609**

8.00	**Investments**			
	Investment in FDR	Note:8.01	21,906,911	14,695,626
	Interest Receivable	Note:8.02	800,067	467,787
	Closing Balance		**22,706,978**	**15,163,413**

8.01 Investment in FDR

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)	563,850	525,500
Premier Bank BB (155-27900000007)	442,578	412,234
Premier Bank BB (155-23100000844)	2,865,833	-
Premier Bank BB (155-23100000857)	573,269	-
Premier Bank BB (155-23100000863)	364,979	-
Premier Bank BB (155-23100000831)	2,083,407	-
Premier Bank BB (155-23100000852)	1,874,759	-
National Bank Babu Bazar (1031005143220)	1,413,953	1,308,499
National Bank Babu Bazar (1031005143245)	589,266	545,071
Total	**21,906,911**	**14,695,626**

8.02 Interest Receivable

Oppenig balance	467,787	390,525
Add: Accrued Interest during the year	2,029,271	467,787
Less: Adjustment made during the Year	(1,696,991)	(390,525)
Closing Balance	**800,067**	**467,787**

9.00	**Advances, Deposits and Pre-Payments**			
	Advances	Note: 9.01	892,523,354	773,057,106
	Security Deposit	Note:9.02	18,384,270	28,180,022
	VAT Current Account		265,992	643,983
	Prepaid Insurance		820,524	730,165
	Closing Balance		**911,994,140**	**802,611,276**

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Notes No.	Particulars		Amount in Taka	
			30 June 2026	30 June 2025
9.01	**Advances**			
	Advance against Purchases	Note:9.01.01	749,655,218	627,518,673
	Advance against Works	Note:9.01.02	141,507,636	139,288,153
	Advance against Salary		1,360,500	6,250,280
	Closing Balance:		**892,523,354**	**773,057,106**
9.01.01	**Advance against Purchases**			
	Advance against Local Material		748,684,001	623,829,841
	Al Noor Paper and Board Mills		566,825	2,066,825
	Adp Mr. Habibur Rahman		18,587	268,029
	MS Al-Amin Traders		185,352	135,352
	Bangla Trac Ltd.		13,423	412,506
	Friends Chemitech		9,550	26,100
	Dhaka Freight Logistics Ltd.		-	120,000
	MS Khalaque Enterprise		101,200	61,200
	M/S Mollah Eng Works		-	18,300
	ST Bearing Corporation		76,280	269,230
	RM Global Engineering		-	311,290
	Total		**749,655,218**	**627,518,673**
9.01.02	**Advance against Works**			
	Constraction & Development work		73,762,444	73,762,444
	Plant & Machinery		49,176,292	49,176,292
	Nitol Motors		16,380,400	13,606,000
	Fascinate Shipping Lines Ltd.		103,165	153,165
	Prime Clearing House		580,126	727,364
	ASL Cargo Service		290,178	-
	Warisha Enterprise		302,583	372,891
	Innovatex Egineering		-	200,000
	Abdul Hai (Sr. Man A&F)		-	26,407
	Moon Moon Engr. Works		218,200	319,500
	Dhaka Fright Logistics Ltd.		120,000	120,000
	RM Global Engineering		316,848	311,290
	Techno Bangla Engineering Ltd.		138,600	194,000
	Mollah Eng. Works		88,800	18,300
	Multi Power Electric Company		-	71,000
	Nurzahan Enterprise		-	89,500
	KNS Engineering		30,000	50,000
	Perfect Engineering		-	90,000
	Total		**141,507,636**	**139,288,153**

Notes No.	Particulars		Amount in Taka	
			30 June 2026	30 June 2025
9.02	**Security Deposit**			
	Earnest Money Deposit		-	276,000
	Bank Guarantee		5,502,173	8,017,465
	Performance Guarantee		2,671,353	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
	Total		**18,384,270**	**28,180,022**
10.00	**Inter Company Account**			
	Bangladesh News & Entertainment PLC.		23,259,485	20,959,485
	Total		**23,259,485**	**20,959,485**
11.00	**Advance Income Tax**			
	Opening Balance		12,903,168	32,155,861
	Add: Addition during the year		1,167,180	14,103,168
	Less: Adjustment during the year		(12,903,168)	(33,355,861)
	Closing Balance		**1,167,180**	**12,903,168**
12.00	**Cash and Cash Equivalents**			
	Cash in Hand		40,248,795	51,183,777
	Sub-total		**40,248,795**	**51,183,777**
	Cash at Bank	Note12.01	11,378,075	5,399,708
	Total		**51,626,870**	**56,583,485**
12.01	**Cash at Bank**			
	AB Bank PLC., 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		23,891	24,925
	SIBL, Principal BR, A/C # 0021330060499		1,561,662	51,798
	SIBL. Bashundhura Branch #077136001197		4,428	59,061
	SIBL. Bashundhura Branch #0771360001963 (D.A)		2,596,041	2,544,255
	Premier Bank- BB (A/C NO.155-131-00000092) (D.A)		584,893	-

Notes No.	Particulars	Amount in Taka	
		30 June 2026	30 June 2025
	NCC Bank PLC,Bashundhara Br.,A/C # 325000044 (D.A)	220,004	217,788
	UCB PLC., B Br. A/C No: 0991301000000094	101,405	101,313
	UCB PLC. - BB A/C No: 7021141000000030	1,345,685	-
	Premier Bank- BB (A/C NO. 155-131-00000062)	38,189	-
	Premier Bank- BB (A/C NO. 155-131-00000078)	2,405,011	-
	National Bank PLC-Elephant Road Br. (1015006808325)	4,455	-
	Janata Bank. New Market Bran. A/C # 0100286638575	50,803	-
	Premier Bank- BB (A/C NO. 155-111-00000680)	657,858	25,730
	Premier Bank- Megh. (A/C NO. 109-1310000001-3)	5,396	6,750
	Premier Bank- Megh. (A/C NO. 109-11100005746)	463,871	42,550
	Premier Bank- Bashu (A/C NO. 155-1110000023-0)	13,958	215,248
	Premier Bank-BB -A/C #0155111000000319	5,370	808,367
	SIBL- Motijheel (A/C NO. 13300009791)	26,830	27,520
	SIBL- Bashundhara (A/C NO. 0771360001028))	11,891	13,214
	SIBL- Bashundhara (A/C NO. 0771330007483)	58,465	59,730
	SIBL-Principal (A/C No: 0021360004129)	1,072	2,663
	National Bank PLC Babu Bazar Br. (1031006500642)	31,568	37,658
	National Bank PLC. Mirpur Br. (1069004457380)	-	5
	Premier Bank- BB WPPF (A/C NO. 155-13100000084)	3,932	-
	Sonali Bank PLC-Local Office, (A/C NO. 002633009049)	1,098,035	1,099,225
	Sonali Bank PLC-Local Office, (A/C NO. 236001531)	46,188	45,225
	Total	**11,378,075**	**5,399,708**

Notes No.	Particulars	Amount in Taka	
		30 June 2026	30 June 2025

13.00 Share Capital

This is made up as follows:

Authorized Capital : Tk.600,000,000

600,00,000 Ordinary Shares of Tk. 10/- each	**600,000,000**	**600,000,000**
Issued, Subscribed, Called-up & Paid-up Capital :		
2,96,03,378 Ordinary Shares of Tk. 10/- each fully issued & paid-up are classified as follows:-	**296,033,780**	**296,033,780**

Classification	No. of Share	Face Value (Tk)	Value (Tk)
Group-A			
Sponsor and Director	13,561,445	10.00	135,614,450
Group-B			
Financial Institutions	1,728,340	10.00	17,283,400
Group-C			
General Public	14,313,593	10.00	143,135,930
Total	**29,603,378**		**296,033,780**

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

Name of Shareholder	Position	No.of Shares	Percentage of Share held	Amount
Mr. Mustafa Kamal Mohiuddin	Chairman	3,076,543	10.39%	30,765,430
Mr. Mostafa Jamal Mohiuddin	Director	1,701,047	5.75%	17,010,470
Bangladesh Development Group PLC. Represented by Mr.Md. Rezaul Islam & Adv. Md. Golam Kibria	Nominee Director	4,708,162	15.90%	47,081,620
Magura Group PLC. Represented by Mr. Md. Mobarok Hossain	Nominee Director & Managing Director	3,891,925	13.15%	38,919,250
Prof. Dr. Md. Rafiqul Islam	Independent Director	-	0.00%	-
Prof. Dr. Nafisa Rounok		-	0.00%	-
Mr.Mohiuddin Ahmed	Sponsor Shareholder	69,664	0.24%	696,640
Mr. Abu Baker Siddique		84,641	0.29%	846,410
Abirbhab Multimedia Ltd.	Sponsor Shareholder	9,404	0.03%	94,040
Investment Consultants & Share Management Ltd.		20,059	0.07%	200,590
Financial Institutions		1,728,340	5.84%	17,283,400
General Public		14,313,593	48.35%	143,135,930
Total		**29,603,378**	**100.00%**	**296,033,780**

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

Holding Range	No. of share holders	No. of share	Percentage
1- 15000 shares	6,607	7,988,875	26.99%
15001- 150000 shares	136	4,158,093	14.05%
150001- 300000 shares	1	193,922	0.66%
300001- 600000 shares	3	1,489,691	5.03%
600001- 2000000 shares	1	1,701,047	5.75%
2000001- 4000000 shares	3	9,363,588	31.63%
4000001- 4800000 shares	1	4,708,162	15.90%
Total	**6,752**	**29,603,378**	**100.00%**

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Notes No.	Particulars	Sub-Note	Amount in Taka	
			30 June 2026	30 June 2025
14.00	**Capital Reserve**			
	Created Capital Reserve for issueing share to the existing shareholders of Magura Paper Mills Ltd. from Paper Processing and Packaging Ltd. Considering share exchang ratio 0.5 : 1 against 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 exchang ratio 0.5 : 1 against M&A.		(183,178,100)	(183,178,100)
	Capital Reserve		**183,178,100**	**183,178,100**
15.00	**Revaluation Reserve**			
	Opening Balance		1,018,735,406	1,018,775,385
	Less: Adjustment during the year		(45,407)	(47,034)
	Less: Adjustment during the year as Deferred Tax		6,811	7,055
	Closing Balance		**1,018,696,809**	**1,018,735,406**
16.00	**Share Premium**			
	Opening Balance		46,020,000	46,020,000
	Closing Balance		**46,020,000**	**46,020,000**
17.00	**Retained Earnings**			
	Opening Balance		670,087,479	604,857,284
	Add: Profit/(Loss) during the year		65,877,954	106,627,889
	Add: Depreciation charged on revalued amount		45,407	47,034
	Less: 11% Cash Dividend 2024-2025		(32,563,716)	(41,444,729)
	Closing Balance		**703,447,124**	**670,087,479**
18.00	**Long Term Loan**			
	Long Term Bank Loan	18.01	2,094,510,979	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
	Total		**2,328,007,330**	**2,308,201,515**
18.01	**Long Term Bank Loan**			
	Social Islami Bank PLC	18.01.01	462,547,050	231,776,733
	Sonali Bank PLC	18.01.02	1,631,963,929	1,842,928,432
	Total		**2,094,510,979**	**2,074,705,164**
18.01.01	**Social Islami Bank PLC**			
	BIA (M.T.I) # 0023020001154		-	10,183,595
	BIA (M.T.I) # 0023020001176		-	7,475,651
	BIA (M.T.I) # 0023020001198		-	8,190,990
	BAI (M.T.I) # 0023020001481		-	43,365,869
	BAI (M.T.I) # 0023020001503		-	3,093,383
	BAI (M.T.I) # 0023020001525		-	10,904,818
	BAI (M.T.I) # 0023020002054		34,067,510	-
	BAI (M.T.I) # 0023020002076		73,390,433	-
	BAI (M.T.I) # 0023020002098		118,262,488	-
	Principal Outstanding		**225,720,431**	**83,214,306**
	Add: Interest Outstanding		119,561,972	44,917,323
	Sub-Total		**345,282,403**	**128,131,628**

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Notes No.	Particulars	Sub-Note	Amount in Taka	
			30 June 2026	30 June 2025
	HPSM Loan A/C # 0023220003676		-	16,040,748
	HPSM Loan A/C # 0023570001021		-	14,357,724
	HPSM Loan A/C # 0023400000043		-	4,547,577
	HPSM Loan A/C # 0023420000102		-	1,852,438
	HPSM Loan A/C # 0023420000124		-	5,824,461
	HPSM Loan A/C# 0023420000146		-	22,272,557
	HPSM Loan A/C# 0023420000168		-	5,765,968
	HPSM (Com.)A/C # 0023220003823		18,498,948	-
	HPSM (Indu.)A/C # 0023400000087		16,549,435	-
	HPSM (Indu.)A/C # 0023400000109		5,216,367	-
	HPSM (Mac.)A/C # 0023420000225		39,049,160	-
	Principal Outstanding		**79,313,910**	**70,661,473**
	Add: Interest Outstanding		37,950,737	32,983,631
	Sub-Total		**117,264,647**	**103,645,104**
	Total		**462,547,050**	**231,776,733**
18.01.02	**Sonali Bank Project Loan**			
	Sonali Bank PLC (Principal)		1,372,156,074	1,516,568,173
	Sonali Bank PLC (Interest Outstanding)		509,401,098	509,401,098
	Total Outstanding		**1,881,557,172**	**2,025,969,271**
	Less : Current Portion of Long-Term Loans		(249,593,243)	(183,040,839)
	Net Balance		**1,631,963,929**	**1,842,928,432**
18.02	**Sponser Directors Loan**			
	Magura Group Limited		65,009,141	65,009,141
	Bangladesh Development Group Ltd.		71,566,239	71,566,239
	Mr. Mustafa Kamal Mohiuddin		18,520,970	18,520,970
	Total		**155,096,350**	**155,096,350**
18.03	**Long Term Other Loan**			
	Mostafa Azad Mohiuddin		61,600,000	61,600,000
	Dilara Mostafa		16,800,000	16,800,000
	Sub Total		**78,400,000**	**78,400,000**
19.00	**Deferred Tax Liability**			
	Opening Balance		532,898,672	532,677,439
	Add: Excess Deffered Tax (Income) Provision		-	984,225
	Deferred Tax Income during the year	19.01	(799,144)	(755,938)
			532,099,528	**532,905,727**
	Less: Deferred Tax Income on revaluation		(6,811)	(7,055)
	Closing Balance		**532,092,717**	**532,898,672**
19.01	**Deferred Tax Expenses/(Income)**			
	Deferred tax income on PPE Except Surplus Value		(799,144)	(755,938)
	Deferred tax income on WPPF		-	-
			(799,144)	**(755,938)**
	Add/(Less): Deferred Tax Expenses/ (Income) on revaluation		-	-
	Total Deferred tax Expenses/(Income) during the year		**(799,144)**	**(755,938)**

Notes No.	Particulars	Sub-Note	Amount in Taka	
			30 June 2026	30 June 2025
19.01.01	**Deferred Tax Erxpenses/(Income) on PPE Except Surplus Value**			
	Carrying Amount as Company Policy		291,845,968	309,257,914
	Carrying Amount as Tax Law		124,741,750	138,601,944
	Taxable Temporary Difference		**167,104,219**	**170,655,970**
	Applicable Tax Rate		22.5%	22.5%
	Total Deferred Tax Liability		**37,598,449**	**38,397,593**
	Less: Opening deferred tax liabilities-at cost		(38,397,593)	(39,153,531)
	Deferred tax Expenses during the year		**(799,144)**	**(755,938)**
20.00	**Trade Payable**			
	Zeeshan International agency		213,262	681,205
	Presstech Trading Corporation		224,710	425,510
	Sail Corporation		246,750	696,750
	Newaj Traders		51,644	99,664
	Arafat Traders		52,225	102,225
	Diamond CTP House		-	133,260
	Milah Waimao		-	157,800
	Anik Enterprise		403,590	604,289
	Ashraf Enterprise		296,540	216,575
	Five Dragon Paper Mills		355,486	415,795
	A. Rahman Traders		195,164	394,465
	Awal & Brothers		-	87,505
	M/S. Friends International		178,962	323,359
	Trade Park International		198,657	226,698
	Nordic Trims		598,699	1,658,176
	Total:		**3,015,689**	**6,223,276**
21.00	**Liabilities for Expenses**			
	Jharna Engineering Works		298,657	297,452
	Link 3 Technology		7,000	14,500
	TetraHost Bangladesh.		35,261	14,000
	Information Services Network Ltd		37,500	22,500
	Robi Axiata PLC		18,295	12,216
	Grameen Phone		18,412	25,526
	Transport Bill		-	57,527
	Cattering Service		46,440	65,860
	Raima Golpo Book Binding.		55,369	55,369
	VDS		68,743	-
	Rini Book Binding		-	70,731
	MI Chowdhury & Co.		250,000	230,000
	Haruner Rashid & Associates-Audit Fees		35,000	35,000
	Dhaka Palli bidyut samity 3		654,375	65,614
	Salary, Wages, OT, & Subsidy allowance		8,260,841	9,111,717
	Narayangonj Polly Biddut Samity		315,837	502,168
	Titas Gas Trans. & Distribution Co. Ltd.		67,358,967	63,199,591
	Dhaka Wassa		1,550	1,474
	TDS		160,104	53,063
	VAT Current Account		-	2,886,998
	Total		**77,622,351**	**76,721,306**

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Notes No.	Particulars	Sub-Note	Amount in Taka	
			30 June 2026	30 June 2025
22.00	**Short Term Bank Loan**			
	Details of Short Term Loan are as Follows:			
	Social Islami Bank PLC	22.01	-	167,780,872
	Total		-	**167,780,872**
22.01	**Social Islami Bank PLC**			
	BIAM (Com) #0023140006557		-	3,000,000
	BIAM (Com) #0023140006568		-	5,000,000
	BIAM (Com) #0023140006579		-	5,000,000
	BIAM (Com) #0023140006581		-	5,000,000
	BIAM (Com) #0023140006592		-	5,000,000
	BIAM (Com) #0023140006827		-	5,000,000
	BIAM (Com) #0023140006838		-	5,000,000
	BIAM (Com) #0023140006849		-	5,000,000
	BIAM (Com) #0023140006851		-	5,000,000
	BIAM (Com) #0023140006862		-	5,000,000
	BIAM (Com) #0023140006873		-	5,000,000
	BIAM (Com) # 0023140007626		-	5,100,000
	BIAM (Com) #0023140006884		-	6,800,000
	BIAM (Com) #0023140006895		-	6,900,000
	BIAM (Com) # 0023140006748		-	4,400,000
	BIAM (Com) # 0023140006759		-	4,400,000
	BIAM (Com) # 0023140006761		-	4,300,000
	BIAM (Com) # 0023140006772		-	4,300,000
	BIAM (Com) # 0023140006783		-	4,300,000
	BIAM (Com) # 0023140006794		-	4,100,000
	BIAM (Com) # 0023140006805		-	2,300,000
	BIAM (Com) #0023140006603		-	5,000,000
	BIAM (Com) #0023140006614		-	5,000,000
	BIAM (Com) #0023140006625		-	5,000,000
	BIAM (Com) #0023140006636		-	5,000,000
	Principal Outstanding		-	**119,900,000**
	Add: Interest Outstatnding		-	47,880,872
	Total		-	**167,780,872**
23.00	**Long Term Bank Loan-Current Portion**			
	Details of Social Islami Bank Ltd. (SIBL) Loan-Current Portion are as Follows:			
	HPSM Loan A/C # 0023220003676		-	2,683,116
	HPSM Loan A/C # 0023570001021		-	2,392,922
	HPSM Loan A/C # 0023400000043		-	732,205
	HPSM Loan A/C # 0023420000102		-	299,164
	HPSM Loan A/C # 0023420000124		-	958,815
	HPSM Loan A/C# 0023420000146		-	3,727,443
	HPSM Loan A/C# 0023420000168		-	945,063
	BIAM (T.I) # 0023020001154		-	3,298,125
	BIAM (T.I) # 0023020001176		-	2,524,349
	BIAM (T.I) # 0023020001198		-	2,809,010
	BAIM (M.T.I) # 0023020001481		-	12,816,896
	BAIM (M.T.I) # 0023020001503		-	906,617
	BAIM (M.T.I) # 0023020001525		-	3,195,182
	BAIM (M.T.I) # 0023020002054		414,210	-
	BAIM (M.T.I) # 0023020002076		892,332	-

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Notes No.	Particulars	Sub-Note	Amount in Taka	
			30 June 2026	30 June 2025
	BAIM (M.T.I) # 0023020002098		1,437,926	-
	HPSM (Com.)A/C # 0023220003823		224,916	-
	HPSM (Indu.)A/C # 0023400000087		201,211	-
	HPSM (Indu.)A/C # 0023400000109		63,415	-
	HPSM (Mac.)A/C # 0023420000225		474,781	-
	Sonali Bank A/C # 0002659000039		249,593,243	183,040,839
	Total		**253,302,034**	**220,329,746**
24.00	**Inter Company Loan Account**			
	Bangladesh Development Co. PLC		-	1,018,775
	Total		**-**	**1,018,775**
25.00	**Provision for WPPF and Welfare Fund**			
	This is made up as follows:			
	Opening Balance		4,545,411	4,374,331
			4,545,411	**4,374,331**
	Less: Payment made during the year		(4,545,411)	(4,374,331)
	Available Balance		**-**	**-**
	Add: Addition during the year		4,469,228	4,545,411
	Closing Balance:		**4,469,228**	**4,545,411**
26.00	**Provision for Income Tax**			
	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		24,305,751	21,210,290
	Total		**61,648,674**	**70,698,784**
	Less: Adjustment During the year		(12,903,168)	(33,355,861)
	Closing Balance		**48,745,506**	**37,342,923**
27.00	**Un-paid Dividend**			
	Opening Balance		2,487,116	2,693,301
	Add: Declared during the period		32,563,716	41,444,729
	Total		**35,050,832**	**44,138,030**
	Less: Paid during the period		(32,550,470)	(41,650,914)
	Closing Balance		**2,500,361**	**2,487,116**
27.01	**Year-Wise Summery of Unclaimed Dividend**			
	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		530,441	-
	Total		**2,500,361**	**2,487,116**
28.00	**Net Assets Value per share (NAVPS)**			
	Shareholders Equity		2,247,375,813	2,214,054,765
	No. of Share		29,603,378	29,603,378
	Total		**75.92**	**74.79**

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Notes No.	Particulars	Sub-Note	Amount in Taka	
			30 June 2026	30 June 2025
29.00	**Revenue**			
	Training Manual/Exam Khata/Brochures/ Leaflet/ Register Khata /Diary/ Recycled paper/ Others Printing Work		1,239,265,804	1,611,520,611
	Total:		**1,239,265,804**	**1,611,520,611**
30.00	**Cost of Goods Sold**			
	Raw materials Consumed	30.01	743,724,905	949,450,855
	Add: Factory Overhead	30.02	95,804,515	212,462,255
	Cost of Production		**839,529,420**	**1,161,913,110**
	Add: Opening Work-In-Progress		-	-
	Total Goods In Process		**839,529,420**	**1,161,913,110**
	Less: Closing Work-In-Progress		-	-
	Cost of Goods Manufactured		**839,529,420**	**1,161,913,110**
	Add: Opening finished goods		134,256,601	129,603,305
	Cost of Goods Available for Sale		**973,786,021**	**1,291,516,415**
	Less: Closing finished goods		83,856,895	134,256,601
	Cost of Goods Sold:		**889,929,126**	**1,157,259,814**
30.01	**Raw Materials, Chemicals & Other Consumed**			
	Opening stock		284,020,976	274,536,348
	Add: Purchase during the year		673,807,075	958,935,483
	Available for use		**957,828,051**	**1,233,471,831**
	Less: Closing stock		214,103,146	284,020,976
	Consumption during the year		**743,724,905**	**949,450,855**
30.02	**Factory Overhead**			
	Salary, wages and other allowance		65,712,877	44,541,789
	Travelling and Conveyance		119,915	152,370
	Repair and Maintenance		141,945	139,380
	Entertainment		195,489	219,264
	Printing & Stationary Expenses		57,619	34,198
	Insurance Expense		1,068,401	847,632
	Fuel & Oil Expenses		51,037	150,950
	Gas Bill		4,159,372	144,214,939
	Wasa Bill		20,399	17,946
	Electricity Bill		9,438,711	6,157,859
	Depreciation at cost		14,800,154	15,945,949
	Depreciation at revaluation		38,596	39,979
	Total		**95,804,515**	**212,462,255**
31.00	**Office and Administrative Expenses**			
	Salary and Other Allowances		17,296,120	22,207,825
	Board /NRC / Audit Committee Meating		398,000	243,000
	AGM & EGM Expenses		210,000	312,440
	Car Rent, Running and Maintenance		126,552	166,743
	Audit & Professional Fees		265,000	265,000
	Rent, Rates & Taxes		890,642	473,502
	Phone, Fax, Mobile and Internet Exp.		502,787	331,849

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Notes No.	Particulars	Sub-Note	Amount in Taka	
			30 June 2026	30 June 2025
	Advertisement Bill		50,500	28,608
	Entertainment/Cattering Bill		153,822	231,550
	Insurance Expense		94,913	281,442
	Printing & Stationary Expenses		64,667	58,940
	Registration and Renewal Fees		254,181	224,150
	Travelling and Conveyance		80,410	61,430
	Form and Fees		452,034	560,659
	Repair and Maintenance		101,575	68,439
	Crockeries		-	15,379
	Depreciation at cost		1,305,896	1,406,995
	Depreciation at revaluation		3,406	3,528
	Total:		**22,250,504**	**26,941,479**
32.00	**Marketing and Distribution Expenses**			
	Salary and Other Allowances		15,490,805	29,735,619
	Entertainment & Other Expenses		87,660	62,026
	Fuel, Lubricant and Car Maintenance		157,881	169,367
	Telephone , Fax, Mobile and Telex		34,090	41,196
	Printing and Stationary		30,112	18,045
	Travelling and Conveyance		71,924	88,386
	Postage and Stamp		3,405	10,510
	Tender Schedule Expenses		164,215	101,557
	Carriage Outward		59,500	333,340
	Insurance Expenses		56,948	-
	Advertisement Expenses		94,230	35,366
	Depreciation at cost		1,305,896	1,406,995
	Depreciation at revaluation		3,406	3,528
	Total:		**17,560,071**	**32,005,935**
33.00	**Financial Expenses**			
	Interest on SIBL Bank Loan		47,853,837	51,824,306
	Interest on Sonali Bank Loan		249,306,325	249,306,325
	Bank Charges & Commission		561,851	607,228
	Total:		**297,722,013**	**301,737,859**
34.00	**Non-Operating Income**			
	Scrap Sales		-	283,890
	Bank Interest Received		132,023	135,643
	Interest in FDR		1,696,991	990,796
	Accrud Interest during the year		800,067	467,787
	Realised gain for Investment in Share		79,420,619	-
	Total		**82,049,700**	**1,878,116**

Notes No.	Particulars	Sub-Note	Amount in Taka	
			30 June 2026	30 June 2025
35.00	**Current Tax**			
A.	Profit before Tax		9,963,942	90,908,229
	Add: Accounting base depreciation		17,411,946	18,759,940
	Less: Tax base depreciation		(13,860,194)	(15,400,216)
	Add: Accounting base WPPF		-	-
	Taxable Profit for Current Tax		**13,515,693**	**94,267,953**
	Applicable Tax Rate		22.5%	22.5%
	Current Tax Expenses		**3,041,031**	**21,210,289**
	Provision for Income tax			
	Advance tax paid		1,167,180	14,103,168
	22.50% on Profit before Tax		3,041,031	21,210,289
	1% on gross receipt		12,392,658	9,669,124
	Provision for Income tax (Wichever is higher)		**12,392,658**	**21,210,289**
B	Realised gain for Investment in Share		79,420,619	-
	Applicable Tax Rate		15%	-
	Current Tax Expenses for Realised Gain		**11,913,092.85**	-
	Total Provision for Income tax (A+B)		**24,305,751**	

36.00 Disclosure of Key Management Personnel Benefits in total and for each

During the year, the amount of compensation paid key management personnel including Board of Directors is as under (as pera 17 of IAS-24)

Sl No:	Particulars	30 June 2026	30 June 2025
01	Short term employee benefits	7,679,000	8,481,432
02	Post-employment benefits	62,790	142,800
03	Other long-term benefits	35,700	383,800
04	Termination benefits and	-	-
05	Share-based payment	-	-
	Total (1+.....+5)	**7,777,490**	**9,008,032**

37.00 Earnings Per Share(Basic)

Net Profit after Tax	65,877,954	106,627,889
Number of Ordinary Shares	29,603,378	29,603,378
Total	**2.23**	**3.60**

38.00 Net Operating Cash Flows per share(NOCFPS)

Net Cash flows from Operating Activities	15,081,197	17,094,473
No. of Share	29,603,378	29,603,378
Total	**0.51**	**0.58**

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

This is made up as follows:

Net Profit/(Loss) After Tax	65,877,954	106,627,889
Adjustments to reconcile net income to net cash		
Depreciation	17,457,353	18,806,974
Finance Expenses	297,722,013	301,737,859
Provision for WPPF	4,469,228	4,545,411

Notes No.	Particulars	Sub-Note	Amount in Taka	
			30 June 2026	30 June 2025
	Income Tax Expenses		24,305,751	21,210,289
	Excess Provision of Income Tax up to FY 2022-23		-	(37,158,237)
	Short Provision of Deffered Tax Expenses		-	984,225
	Deffered Tax Liability		(799,144)	(755,938)
	Changes in operating assets and liabilities:			
	Stock of Inventories		120,317,536	(14,137,924)
	Trade and Other Debtors		15,857,285	166,520,257
	Advance, Deposit & Prepayments		(109,382,864)	(172,794,373)
	Trade Creditors		(3,207,587)	1,716,972
	Liability for Expenses		901,045	18,099,055
	WPPF Paid		(4,545,411)	(4,374,331)
	Income Tax Paid		(1,167,180)	(14,103,167)
	Bank Interest & Charge Paid		(412,724,782)	(379,830,489)
	Net Cash flows from Operating Activities		**15,081,197**	**17,094,473**

Magura Multiplex PLC

Schedule of Property, Plant and Equipment
For the period ended 30 June 2026

Annexure-A

Amount in Taka

Particulars	Cost			Rate of Dep. (%)	Depreciation				Written Down Value as at 30.06.2026
	As on 01 July 2025	Addition during the Year	Balance as at 30.06.2026		As on 01 July 2025	Charged during the Year	Adjustment during the Year	Balance as at 30.06.2026	
Cost									
Land and Land Development	126,622,506		126,622,506	0%	-	-	-	-	126,622,506
Building and Construction	303,911,101	-	303,911,101	2.5%	187,617,495	2,907,340	-	190,524,835	113,386,266
Plant and Machinery	949,961,585	-	949,961,585	7%	779,490,599	11,932,969	-	791,423,568	158,538,017
Furniture and Fixture	6,463,536	-	6,463,536	10%	4,825,229	163,831	-	4,989,060	1,474,476
Electrical Equipment	63,670,147	-	63,670,147	10%	52,650,410	1,101,974	-	53,752,384	9,917,763
Office Equipment	16,439,769	-	16,439,769	10%	11,516,216	492,355	-	12,008,571	4,431,198
Motor Vehicle	14,043,916	-	14,043,916	20%	10,820,873	644,609	-	11,465,482	2,578,434
Sundry Assets	6,708,869	-	6,708,869	10%	5,020,186	168,868	-	5,189,054	1,519,815
Sub Total as on 30.06.2026	**1,487,821,429**	-	**1,487,821,429**		**1,051,941,009**	**17,411,946**	-	**1,069,352,954**	**418,468,475**
Revaluation									
Land and Land Development	1,196,935,531	-	1,196,935,531	0%	-	-	-	-	1,196,935,531
Building and Construction	3,224,642	-	3,224,642	2.5%	1,781,032	36,090	-	1,817,122	1,407,520
Plant and Machinery	2,197,572	-	2,197,572	7%	2,064,469	9,317	-	2,073,786	123,786
Furniture and Fixture	260,318	-	260,318	10%	260,318	-	-	260,318	-
Electrical Equipment	346,354	-	346,354	10%	346,354	-	-	346,354	-
Office Equipment	3,661	-	3,661	10%	3,661	-	-	3,661	-
Motor Vehicle	884,504	-	884,504	20%	884,504	-	-	884,504	-
Sub Total as on 30.06.2026	**1,203,852,582**	-	**1,203,852,582**		**5,340,337**	**45,407**	-	**5,385,745**	**1,198,466,837**
Grand total as on 30.06.2026	**2,691,674,011**	-	**2,691,674,011**	-	**1,057,281,346**	**17,457,353**	-	**1,074,738,699**	**1,616,935,312**

Allocation of depreciation Charge:

Sl.No.	Particulars	% of allocation	Depreciation at Cost	Depreciation at Revaluation	Total
1	Factory Overhead	85%	14,800,154	38,596	14,838,750
2	Administrative Overhead	7.5%	1,305,896	3,406	1,309,301
3	Selling and distribution Overhead	7.5%	1,305,896	3,406	1,309,301
	Total (1+2+3)	**100%**	**17,411,946**	**45,407**	**17,457,353**

Magura Multiplex PLC

Statement of Tax Depreciation
Assessment Year 2025-2026

For the period from 01-07-25 to 30-06-2026

Annexure-B

SL. No	Assets	Opening assets at cost	Addition	Disposal	Closing Balance at cost	% of Depreciation	Adjustment	Depreciation at cost	Closing Balance
1	Land and Land Development	126,622,506	-	-	126,622,506	0%	-	-	126,622,506
2	Building	69,487,872	-	-	69,487,872	10%	-	6,948,787.20	62,539,085
3	Plant & Machinery	54,415,097	-	-	54,415,097	10%	-	5,441,510	48,973,587
4	Furniture	1,688,621	-	-	1,688,621	10%	-	168,862	1,519,759
5	Electric Equipments	7,497,089	-	-	7,497,089	10%	-	749,709	6,747,380
6	Motor Vehical	1,485,597	-	-	1,485,597	10%	-	148,560	1,337,037
7	Office Equipments	1,256,593	-	-	1,256,593	10%	-	125,659	1,130,933
8	Sundry Assets	2,771,075	-		2,771,075	10%	-	277,108	2,493,968
	Total:	**265,224,450**	-	-	**265,224,450**		-	**13,860,194**	**251,364,256**

Particulars:	**Total (Tk.)**
The details of Deferred Tax Liability is as under:	
WDV as per Accounts (Other than land)	291,845,968
WDV as per 3rd Schedule ITO 1984 (Other than land)	124,741,750
Temporary Difference	**167,104,219**
Applicable Tax Rate	22.50%
Closing Balance:	**37,598,449**
Opening Balance	**(38,397,593)**
Expenses during the period	**(799,144)**
Revaluation surplus-PPE	1,198,466,837
Tax on capital gain	15%
Closing deferred tax liabilities/(assets)-at revaluation	179,770,026
Opening deferred tax liabilities/(assets)-at revaluation	(179,776,837)
Deferred tax expense/(income)-at revaluation	**(6,811)**

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