

**Private & Confidential**

**Un-Audited**

**1st Quarter Ended Financial Statements  
For The Period from July 01, 2025 to September 30, 2025**

**of**

**Monospool Bangladesh PLC**

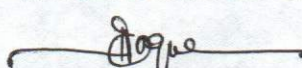
**Corporate Office, Plot No.314/A, Block-E, Road No.18,  
Bashundhara R/A, Dhaka-1229**



# Monospool Bangladesh PLC

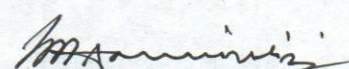
## Statement of Financial Position As at September 30, 2025

AS at September 30, 2025			
Particulars	Notes	Amount in Taka	
		September 30, 2025	June 30, 2025
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>3,991,041,010</b>	<b>3,952,383,255</b>
Property, Plant and Equipment	4.00	1,060,204,538	1,064,747,237
Capital Work-in-Progress	5.00	2,901,963,631	2,858,763,177
Long Term Investment	6.00	28,872,841	28,872,841
<b>Current Assets</b>		<b>2,843,569,599</b>	<b>2,727,364,349</b>
Inventories	7.00	932,116,594	935,088,510
Trade Receivable	8.00	601,767,139	582,065,028
Short Term Investment	9.00	15,694,514	10,430,372
Advances, Deposits and Prepayments	10.00	1,215,212,157	1,120,580,512
Advance Income Tax	11.00	23,213,877	18,713,095
Cash and Cash Equivalents	12.00	55,565,318	60,486,832
<b>TOTAL ASSETS</b>		<b>6,834,610,609</b>	<b>6,679,747,603</b>
<b>EQUITY AND LIABILITIES</b>			
		<b>1,577,349,560</b>	<b>1,536,572,664</b>
Share Capital	13.00	341,051,016	341,051,016
Capital Reserve	14.00	356,660,920	356,660,920
Revaluation Reserve	15.00	267,496,100	267,727,407
Retained Earnings	16.00	612,141,523	571,133,321
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>		<b>3,370,496,826</b>	<b>3,305,359,269</b>
Deferred Tax Liabilities	17.00	70,474,846	71,113,531
Long Term Loan	18.00	3,300,021,980	3,234,245,738
<b>Current Liabilities</b>		<b>1,886,764,223</b>	<b>1,837,815,670</b>
Trade Payable	19.00	4,396,648	5,599,434
Liabilities for Expenses	20.00	33,212,233	31,791,886
Short Term Loan	21.00	1,542,643,399	1,506,894,016
Long Term Bank Loan-Current Portion	22.00	165,727,693	163,798,039
Un-paid Dividend	23.00	2,427,967	2,428,615
Worker's Profit Participation Fund	24.00	10,558,218	7,930,084
Provision for Income Tax	25.00	127,798,066	119,373,596
<b>Total Liabilities</b>		<b>5,257,261,049</b>	<b>5,143,174,939</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>6,834,610,609</b>	<b>6,679,747,603</b>
<b>Net Assets Value Per Share (NAVPS)</b>	26.00	<b>46.25</b>	<b>45.05</b>

  
Company Secretary

  
Chief Financial Officer

  
Director

  
Managing Director

  
Chairman

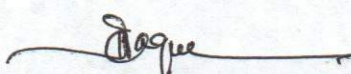
Dhaka, Bangladesh

Dated: November 16, 2025




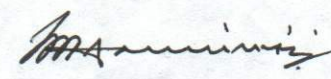
**Monospool Bangladesh PLC**  
**Statement of Profit or Loss and other Comprehensive Income**  
**For the Period ended September 30, 2025**

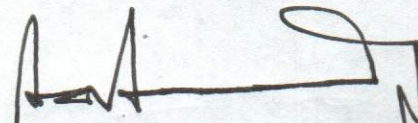
Particulars	Notes	Amount in Taka	
		July 01, 2025 to September 30, 2025	July 01, 2024 to September 30, 2024
Revenue	27.00	478,813,364	510,803,367
Cost of Goods Sold	28.00	(337,711,855)	(372,669,879)
<b>Gross Profit</b>		<b>141,101,509</b>	<b>138,133,488</b>
<b>Operating Expenses</b>		<b>(12,066,096)</b>	<b>(14,702,177)</b>
Administrative Expense		(6,320,336)	(7,561,742)
Selling and Distribution Expense		(5,745,760)	(7,140,435)
<b>Operating Profit</b>		<b>129,035,413</b>	<b>123,431,311</b>
Financial Expense	29.00	(74,291,238)	(70,967,125)
<b>Profit before other income</b>		<b>54,744,175</b>	<b>52,464,186</b>
Other Income		446,639	336,057
<b>Profit/(Loss) Before Tax and WPPF</b>		<b>55,190,813</b>	<b>52,800,243</b>
Provision for WPPF		(2,628,134)	(2,514,297)
<b>Profit/(Loss) Before Tax</b>		<b>52,562,679</b>	<b>50,285,946</b>
<b>Income Tax Expenses</b>		<b>(11,826,603)</b>	<b>(11,377,180)</b>
Current Tax (Expenses)/Income	30.00	(12,424,469)	(12,475,041)
Deferred Tax (Expenses)/Income		597,866	1,097,861
<b>Net Profit/(Loss) After Tax</b>		<b>40,736,077</b>	<b>38,908,765</b>
<b>Earning Per Share (EPS)</b>	31.00	<b>1.19</b>	<b>1.14</b>

  
**Company Secretary**

  
**Chief Financial Officer**

  
**Director**

  
**Managing Director**

  
**Chairman**

**Dhaka, Bangladesh**  
Dated: November 16, 2025



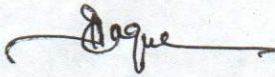
# Monospool Bangladesh PLC

## Statement of Changes in Equity

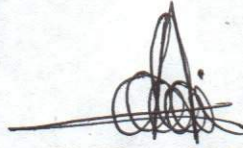
As at September 30, 2025

Particulars	Share Capital	Capital Reserve	Revaluation Reserve	Retained Earnings	Total
Balance as at 01.07.2025	341,051,016	356,660,920	267,727,407	571,133,321	1,536,572,664
Net Profit/(Loss) after Tax	-	-	-	40,736,077	40,736,077
Transferred From Deferred Tax provision to Revaluation Reserve	-	-	40,819	-	40,819
Transfer from Revaluation Reserve to Retained Earnings	-	-	(272,126)	272,126	-
<b>Balance as at 30.09.2025</b>	<b>341,051,016</b>	<b>356,660,920</b>	<b>267,496,100</b>	<b>612,141,523</b>	<b>1,577,349,559</b>

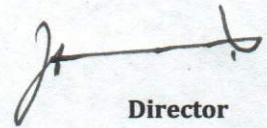
Balance as at 30.06.2025	341,051,016	356,660,920	267,727,407	571,133,321	1,536,572,664
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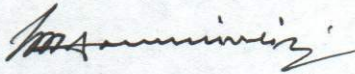
Company Secretary



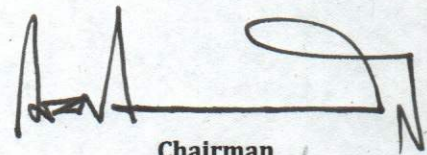
Chief Financial Officer



Director



Managing Director



Chairman

Dhaka, Bangladesh

Dated: November 16, 2025



**Monospool Bangladesh PLC**  
**Statement of Cash Flows**  
**For the Period ended September 30, 2025**

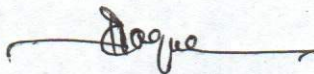
Particulars	Notes	Amount in Taka	
		July 01, 2025 to September 30, 2025	July 01, 2024 to September 30, 2024
<b><u>A. Cash Flow from Operating Activities:</u></b>			
Cash Received from Customer and Others		459,557,892	477,711,816
Less: Paid to Suppliers and Others		(436,677,421)	(471,710,569)
Less: Financial Expense		(4,905,668)	(2,558,338)
Less: Income Tax Paid		(8,500,782)	(1,157,824)
<b>Net Cash flows from Operating Activities (A)</b>		<b>9,474,021</b>	<b>2,285,085</b>
<b><u>B. Cash Flow from Investing Activities:</u></b>			
Acquisition of Property, Plant and Equipment		-	-
Advance against Works		-	(5,582,700)
Short Term Investment		(5,264,142)	(2,212,050)
Capital Work-in-Progress		(43,200,454)	(57,272,696)
<b>Net Cash used in Investing Activities (B)</b>		<b>(48,464,596)</b>	<b>(65,067,446)</b>
<b><u>C. Cash Flow from Financing Activities:</u></b>			
Long Term Loan Received/(Paid)		34,069,709	57,272,695
Short Term Loan Received/(Paid)		-	67,739
Received/(Payments) of others debt		-	800,000
Dividend Paid		(648)	(1,007)
<b>Net Cash flows from/(Used by) Financing Activities (C)</b>		<b>34,069,061</b>	<b>58,139,427</b>
<b>Net Increase/(Decrease) in Cash and Bank Balance</b>		<b>(4,921,514)</b>	<b>(4,642,934)</b>
Cash and Bank Balance at the opening of the year		60,486,832	56,549,515
<b>Cash and Bank Balance at the end of the year</b>		<b>55,565,318</b>	<b>51,906,581</b>

Net Operating Cash Flows per share(NOCFPS)

32.00

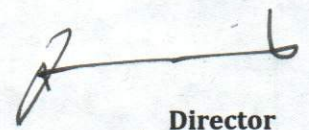
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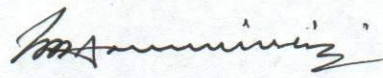
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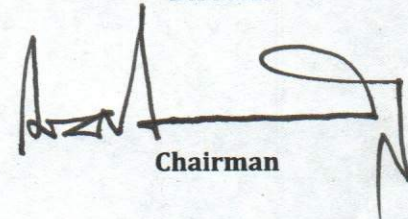
Company Secretary

  
Chief Financial Officer

  
Director



Managing Director

  
Chairman

Dhaka, Bangladesh  
Dated: November 16, 2025



**Monospool Bangladesh PLC**  
**Notes to the Financial Statements**  
**For the period ended September 30, 2025**

**1.00 Significant Accounting Policies and other Material Information:**

**1.01 Legal form of the Enterprise:**

Monospool Bangladesh PLC is a Public Limited Company registered with the Registrar of Joint Stock Companies and Firms on 23<sup>rd</sup> January, 1988. In 1989, the company issued its share for public subscription. The Shares of the Company are listed in the Dhaka Stock Exchange Ltd and Chittagong Stock Exchange Ltd.

**1.02 Registered Office of the Company:**

The Registered Office is situated at Corporate Office, 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 Principal activities and nature of the business:**

Monospool Bangladesh PLC is engaged in Converting and Printing of Paper & Paper Products and their Marketing.

**2.00 Basis of Financial Statements Preparation and Presentation:**

**2.01 Statement of Compliance:**

The Financial Reporting Act, 2015 (FRA) was enacted in 2015. The Financial Reporting Council (FRC) under the FRA has been formed in 2017 but the Financial Reporting Standards (FRS) under this council are yet to be issued for public interest entities such as listed entities.

As the FRS is yet to be issued by FRC hence as per the provisions of the FRA (section-69), the financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) and the Companies Act, 1994. The title and format of these financial statements follow the requirements of IFRSs which are to some extent different from the requirement of the Companies Act, 1994. However, such differences are not material and in the view of management, IFRS format gives a better presentation to the shareholders.

Monospool Bangladesh PLC complies with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations:

- a) The Income Tax Act 2023
- b) The Value Added Tax and Supplementary Duty Act 2012
- c) The Value Added Tax and Supplementary Duty Rules 2016
- d) The Securities and Exchange Rules 1987
- e) The Customs Act 1969
- f) The Labour Act 2006 (as amended in 2013)
- g) Other rules and regulation

**2.02 Authorization date for issuing Financial Statements:**

The financial statements were authorized by the Board of Directors at the 207<sup>th</sup> Board Meeting on November 16, 2025.

**2.03 Reporting period:**

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

**2.04 Components of the Financial Statements:**

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

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



### **3.00 Significant Accounting Policies:**

The specific accounting policies selected and applied by the company's directors for significant transactions and events that have material effect within the framework of IAS-1 "Presentation of Financial Statements", in preparation and presentation of financial statements have been consistently applied throughout the year and were also consistent with those used in earlier years.

For a proper understanding of the financial statements, these accounting policies are set out below in one place as prescribed by the IAS-1 "Presentation of Financial Statements". The recommendations of IAS-1 relating to the format of financial statements were also taken into full consideration for fair presentation.

#### **3.01 Property, Plant and Equipment:**

##### **3.01.01 Recognition of Property, Plant & Equipment:**

Cost includes expenditure that is directly attributable to the acquisition of asset. The cost of self-constructed asset includes the cost of material and direct labor, any other costs directly attributable to bringing the assets to a working condition for their intended use, and the costs of dismantling and removing the items and restoring the site on which they are located.

##### **3.01.02 Revaluation of Property, Plant & Equipment:**

The management of the company revalued its Property, Plant & Equipment by Malek Siddiqui Wali, Chartered Accountants and the revaluation surplus has been incorporated in the financial statement as on June 30, 2016.

#### **3.02 Inventories:**

Inventories are assets held for sale in the ordinary course of business, in the process of production for such sale or in the form of materials or supplies to be consumed in the production process. Inventories are stated at the lower of cost and net realizable value in compliance to the requirements of Para 21 and 25 of IAS-2. Costs including an appropriate portion of fixed and variable overhead expenses are assigned inventories by the method most appropriate to the particular class of inventory. Net realizable value represents the estimated selling price for the inventories less all estimated cost of completion and cost necessary to make the sale. Item wise valuation is as follows:

<b>Category of Inventories</b>	<b>Basis of Valuation</b>
Raw & Packing Materials	At Weighted Average Cost or net realizable value whichever is lower
Finished Goods	At cost or net realizable value whichever is lower

#### **3.03 Statement of Cash Flows:**

Statement of Cash Flows is prepared in accordance with IAS-7 "Statement of Cash Flows". The cash flows from the operating activities have been presented under Direct Method as prescribed by the Securities and Exchange Rules 1987 and considering the provisions of Paragraph 18(b) of IAS-7 which provides that "Enterprises are encouraged to report cash flows from the operating activities using the Direct Method".

#### **3.04 Taxation:**

Income tax comprises current and deferred tax. Current tax and deferred tax are recognized in profit or loss except to the extent that it relates to a business combination, or items recognized directly in equity or in other comprehensive income

##### **3.04.01 Current Tax**

Income Tax is calculated and provision is made in accordance with IAS-12 'Income taxes' and Income Tax Ordinance, 1984. Provision for income tax has been made at the rate of 22.50% on operational income.

##### **3.04.02 Deferred Tax**

Deferred tax is recognized using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted at the reporting date. Deferred tax asset or liability does not create a legal recovery / liability from or to the income tax authority.



### **3.05 Revenue Recognition**

The Company has initially applied IFRS 15 Revenue from contracts with customers. The Company recognizes as revenue the amount that reflects the consideration to which the Company expects to be entitled in exchange for goods or services when (or as) it transfers control to the customer. To achieve that core principle, IFRS 15 establishes a five-step model as follows:

- Identify the contract with a customer;
- Identify the performance obligations in the contract;
- Determine the transaction price;
- Allocate the transaction price to the performance obligations in the contract; and
- Recognize revenue when (or as) the entity satisfies a performance obligation.

Considering the five steps model, the Company recognizes revenue when (or as) the Company satisfies a performance obligation by transferring a promised good to a customer. Goods are considered as transferred when (or as) the customer obtains control of those goods. Revenue from contracts with customers against sales is 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.

### **3.06 Earnings per Share (EPS)**

The Company calculates Earning per Share (EPS) in accordance with IAS-33: "Earnings per Share", which has been shown on the face of Statement of Profit or Loss and other Comprehensive Income.

### **3.07 Related Party Transactions**

The objective of IAS-24 'Related Party Disclosures' is to ensure that an entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances with such parties.

Parties are considered to be related if one party has the ability to control the other party or to exercise significant influence or joint control over the other party in making financial and operating decisions.

A party is related to an entity if: [IAS-24] directly, or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with, the entity has an interest in the entity that gives it significant influence over the entity, has joint control over the entity, the party is a member of the key management personnel of the entity or its parent, the party is a close member of the family of any individual, the party is an entity that is controlled, jointly controlled or significantly influenced by or for which significant voting power in such entity resides with, directly or indirectly, any individual and the party is a post-employment benefit plan for the benefit of employees of the entity.

The Company transacts with related parties and recognize as per IAS-24 'Related Party Disclosures'. Related party transactions have been disclosed under Note - 39.

### **3.08 General**

- i) Figures appearing in these accounts have been rounded off to the nearest taka.
- ii) Prior year's figures have been rearranged wherever considered necessary to ensure comparability with the current year.
- iii) Bracket figures denote negative.



# Monospool Bangladesh PLC

## Notes to the Financial Statements

As at September 30, 2025

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

### 4.00 Property, Plant and Equipment: Tk. 1,060,204,538

Non Revalued Assests	771,223,635	775,494,208
Revalued Assests	288,980,903	289,253,029
<b>Total</b>	<b>1,060,204,538</b>	<b>1,064,747,237</b>

### 4.01 Non Revalued Assests

Opening Balance	1,333,019,768	1,321,801,111
Add: Addition made during the Period	-	11,218,657
<b>Closing Balance (a)</b>	<b>1,333,019,768</b>	<b>1,333,019,768</b>

#### Accumulated Depreciation

Opening Balance	557,525,560	539,132,729
Add: Charged during the Period	4,270,573	18,392,831
<b>Closing Balance (b)</b>	<b>561,796,133</b>	<b>557,525,560</b>

<b>Written Down Value (a-b)</b>	<b>771,223,635</b>	<b>775,494,208</b>
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### 4.02 Revalued Assests

Opening Balance	311,520,506	311,520,506
Add: Addition made during the Period	-	-
<b>Closing Balance (a)</b>	<b>311,520,506</b>	<b>311,520,506</b>

#### Accumulated Depreciation

Opening Balance	22,267,477	21,150,284
Add: Charged during the Period	272,126	1,117,193
<b>Closing Balance (b)</b>	<b>22,539,603</b>	<b>22,267,477</b>

<b>Written Down Value (a-b)</b>	<b>288,980,903</b>	<b>289,253,029</b>
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The details Schedule of Property, Plant and Equipment are shown in (Annexure- A).

### 5.00 Capital Work-in-Progress: Tk. 2,901,963,631

This is Made up as follows:

Plant & Machinery	1,379,449,837	1,357,849,610
Building & Other Construction	1,522,513,794	1,500,913,567
<b>Total</b>	<b>2,901,963,631</b>	<b>2,858,763,177</b>

### 6.00 Long Term Investment: Tk.28,872,841

This is Made up as follows:

#### BD.News & Entertainment:

Opening Balance	28,872,841	31,272,841
Add: Payment made during the Period	-	-
<b>Total Fund Available:</b>	<b>28,872,841</b>	<b>31,272,841</b>
Less: Received/Adjustment made during the Period	-	2,400,000
<b>Closing Balance</b>	<b>28,872,841</b>	<b>28,872,841</b>



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

#### 7.00 Inventories: Tk. 932,116,594

This is made up as follows:

Raw Materials in Stock

Finished Goods

**Total**

606,991,346	618,674,510
325,125,248	316,414,000
<b>932,116,594</b>	<b>935,088,510</b>

#### 8.00 Trade Receivable : Tk. 601,767,139

This is made up as follows:

Receivable from parties

601,767,139	582,065,028
<b>601,767,139</b>	<b>582,065,028</b>

#### Ageing of Trade Receivables:

(Disclosure as per Schedule-XI, Part-I, of The Companies Act, 1994)

Due within 3 months

Due over 3 months but within 6 months

Due over 6 months

**Total**

583,714,125	
18,053,014	
-	-
<b>601,767,139</b>	<b>-</b>

#### 9.00 Short Term Investment: Tk. 15,694,514

This is made up as follows:

##### Details of Investment in FDR:

SIBL FDR A/C NO. 0025330050855

AB Bank FDR A/C# 3834942

Premier Bank (BB) FDR A/C NO. 15523100000846

Premier Bank (BB) FDR A/C NO. 15523100000848

Premier Bank (BB) FDR A/C NO. 15523100000843

Premier Bank (BB) FDR A/C NO. 011623100011869

Premier Bank (BB) FDR A/C NO. 15523100000819

Premier Bank FDR A/C 0068663/24600017310

Premier Bank FDR A/C 0068709/24600017531

Premier Bank FDR A/C 24300029158

IBBL FDR A/C 2050213050087909

**Total**

Add: Accured Interest on FDR

**Total**

-	718,766
-	875,128
2,100,000	-
1,200,000	-
450,000	-
1,600,000	-
1,250,000	-
2,200,838	2,067,000
2,120,391	1,991,445
2,150,081	2,116,743
2,388,584	2,388,583
<b>15,459,894</b>	<b>10,157,665</b>
234,620	272,707
<b>15,694,514</b>	<b>10,430,372</b>

#### 10.00 Advances, Deposits and Prepayments: Tk. 1,215,212,157

This is made up as follows:

Advances

Deposits

Advance against land purchases

Prepayments

**Total**

10.01	1,086,480,281	987,317,004
	65,567,492	63,812,280
	55,250,000	55,250,000
	7,914,384	14,201,228
	<b>1,215,212,157</b>	<b>1,120,580,512</b>

#### 10.01 Advances: Tk.1,086,480,281

This is made up as follows:

Advance against Works

Advance against Salary and Wages

Advance against Purchases

**Total**

7,564,472	7,692,472
3,102,200	3,031,800
1,075,813,609	976,592,732
<b>1,086,480,281</b>	<b>987,317,004</b>



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

#### 11.00 Advance Income Tax: Tk.23,213,877

This is made up as follows:

Opening Balance	18,713,095	58,284,822
Add: Addition during the Period	8,500,782	25,426,307
Less: Payment /Adjustment During the Period	(4,000,000)	(64,998,034)
<b>Closing Balance</b>	<b>23,213,877</b>	<b>18,713,095</b>

#### 12.00 Cash and Cash Equivalents: Tk. 55,565,318

This is made up as follows:

Cash in Hand	39,056,571	38,576,296
Cash at Bank	16,508,747	21,910,536
<b>Total</b>	<b>55,565,318</b>	<b>60,486,832</b>

Note- 12.01

#### 12.01 Cash-at-Bank: Tk. 16,508,747

This is made up as follows:

##### Details of Cash at Bank:

Sonali Bank Ltd., Local Office Br.33008364	49,531	49,531
A.B. Bank Ltd., Principal Br..208507430	7,226	5,157
Agrani Bank Ltd.-0200016427904(10180101)	5,963	6,078
SIBL, Principal Br-0021330009899	7,656	9,395,754
UCBL, Bashundhara Br.0099-1301-0000083	39,509	39,508
Islami Bank Bangladesh Limited-Kalampur Branch 00709	16,259	16,259
First Security Islami Bank #017711100000231	-	-
Meghna Bank Ltd. #11011100000730	27,323	27,323
SIBL, Bashundhura Br-0771360001186.	9,435	378,663
SIBL, Bashundhura Br-(Dividend Payment)0771360001873	2,476,734	2,477,382
The Premier Bank Ltd.-0155131-0000061	824,465	1,086,117
National Bank (Babubazar)-1031006494763	265,651	3,005
Dutch Bangla Bank(Bashundhara)-1471100268048	104,067	12,987
Premier Bank (Bashundhara)-15511100000681	7,216,086	3,907
The Premier Bank Ltd.-0155111-00000320	30,133	30,133
UCBL, Bas. Br.,A/C # 0099-111000001420	168	168
Southeast Bank A/C # 048748	25,303	26,203
Islami Bank Bangladesh Ltd. A/C # 15209	22,012	22,012
Islami Bank Bangladesh Ltd. A/C # 184312	721,560	5,296,336
Islami Bank Bangladesh(Head Office Complex)-298315	1,992,403	1,995,863
Sonali Bank, Local Office Br.,A/C # 59696	20,312	20,312
Social Islami Bank Ltd. # 0499	8,485	8,485
Social Islami Bank Ltd. # 1969	18,464	18,463
Sonali Bank, Dhamrai Bazar Br.A/C # 12176	-	17,500
Sonali Bank, Dhamrai Bazar Br., STD A/C # 418	-	4,961
NCC Bank, Bashundhara Br.,A/C # SND-96-0325000035	14,057	14,057



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

	Social Islami Bank Ltd. A/C # 332	
	Social Islami Bank Ltd. A/C # 4131	
	Social Islami Bank Ltd. A/C # 7472	
	Social Islami Bank(Dhamrai SME) A/C #0611340033248	
	Premier Bank, Bashundhara-00313	
	Premier Bank, A/C NO#15513100000060	
	Premier Bank (Bashundhara)-15513100000079	
	Premier Bank, Banani Br.,A/C # CD-0104-11100012541	
	<b>Total</b>	

21,856	21,856
2,660	2,660
45,398	10,710
549	549
127	552
2,497,331	885,273
5,425	-
32,599	32,772
<b>16,508,747</b>	<b>21,910,536</b>



# Monospool Bangladesh PLC

## Notes to the Financial Statements

As at September 30, 2025

Note No.	Particulars	Amount in Taka	
		Sept. 30, 2025	June 30, 2024

### 13.00 Share Capital: Tk. 34,10,51,016

This is made up as follows:

**Authorized Capital: Tk.500,000,000**

5,00,00,000 Ordinary Shares @ Tk.10.00 each.

500,000,000	500,000,000
<b>500,000,000</b>	<b>500,000,000</b>

**Issued, Called and Paid-up Capital: Tk. 341,051,016**

34,105,101 Ordinary Shares @ Tk.10.00 each

341,051,016	341,051,016
<b>341,051,016</b>	<b>341,051,016</b>

Paid-up Capital and are classified as follows:

Classification	No. of Share	Face value (Tk)	Total value (Tk)
<b>Group-A</b> : Sponsor and Director	14,497,088	10	144,970,880
<b>Group-B</b> : Financial Institutions	1,293,500	10	12,935,000
<b>Group-C</b> : General Public	18,314,513	10	183,145,130
<b>Total :</b>	<b>34,105,101</b>		<b>341,051,010</b>

**Classification of Shareholders and their Share Holding Position are as follow:**

Name of Shareholder	Position	No. of Share Held	Percentage of Share Held	Amount in Taka
Mr. Mustafa Kamal Mohiuddin	Chairman	2,057,600	6.03%	20,576,000
Mr. Mostafa Jamal Mohiuddin	Sponsor Shareholder	563,901	1.65%	5,639,010
<b>Bangladesh Development Group Ltd.</b> Represented by Md. Mobarok Hossain	Nominee Director	1,085,022	3.18%	10,850,220
<b>Magura Group PLC</b> Represented by (i) Mr. Mostafa Jamal Mohiuddin (ii) Advocate Md. Golam Kibria	Nominee Director & Managing Director Nominee Director	6,385,206	18.72%	63,852,060
Mr. MD. Rezaul Islam	Director	2,464,000	7.22%	24,640,000
Mr. MD. Anwar Hossain	Director	1,848,000	5.42%	18,480,000
Prof.Dr.Ataur Rahman	Independent Director	-	0.00%	-
Prof. Dr.Shamsun Nahar		-	0.00%	-
Mr. Ashfaul Islam	Sponsor Shareholder	44,721	0.13%	447,210
Mr. M.U. Ahmed		1,863	0.01%	18,630
Mr. Mohiuddin Ahmed		6,968	0.02%	69,680
Mr. Md. Mobarok Hossain	Shareholder	1,870	0.01%	18,700
Abrirbhab Multi Media Ltd.		11,180	0.03%	111,800
Investment Consultants and Share Management Ltd.		17,440	0.05%	174,400
Magura Multiplex PLC		9,317	0.03%	93,170
<b>Financial Institutions</b>		1,293,500	3.79%	12,935,000
<b>General Public</b>		18,314,513	53.70%	183,145,130
<b>Total</b>		<b>34,105,101</b>	<b>100%</b>	<b>341,051,010</b>



# Monospool Bangladesh PLC

## Notes to the Financial Statements

As at September 30, 2025

Note No.	Particulars	Amount in Taka	
		Sept. 30, 2025	June 30, 2024

Distribution of each Class of equity, setting out the number of holders and percentage, in the following categories:

Holding Range	No. of Shareholder	Total Holdings	Percentage
01-----3000	6391	3,239,956	9.50%
3001-----15000	562	3,414,265	10.01%
15001-----30000	56	1,166,200	3.42%
300001-----300000	26	1,762,057	5.17%
300001-----1500000	4	2,756,763	8.08%
1500001-----3000000	3	6,369,600	18.68%
3000001.....5000000	0	-	0.00%
5000001.....6500000	1	6,385,206	18.72%
65000001.....9100000	1	9,011,054	26.42%
	<b>7,044</b>	<b>34,105,101</b>	<b>100%</b>

### 14.00 Capital Reserve: Tk.35,66,60,920

Created Capital Reserve for issues share to the existing shareholders of Pearl Paper & Board Mills Ltd. from Monospool Bangladesh PLC Considering share exchange ratio 0.4 : 1 against M&A.

This is made up as follows:

Paid up Capital of Pearl Paper & Board Mills Ltd.

Less: Issued share from Monospool Bangladesh PLC Considering share exchange ratio 0.4 : 1 against M&A.

**Capital Reserve**

594,434,860	594,434,860
(237,773,940)	(237,773,940)
<b>356,660,920</b>	<b>356,660,920</b>



# Monospool Bangladesh PLC

## Notes to the Financial Statements

As at September 30, 2025

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

### 15.00 Revaluation Reserve: Tk.267,496,100

This is made up as follows:

Opening Balance	267,727,407	268,677,021
Deferred Tax provision on re-valuation surplus	40,819	167,579
Adjustment of Depreciation on Re-valued Assets.	(272,126)	(1,117,193)
<b>Total</b>	<b>267,496,100</b>	<b>267,727,407</b>

### 16.00 Retained Earnings: Tk. 612,141,523

This is made up as follows:

Opening Balance	571,133,321	482,670,096
Profit/(Loss) during the Period	40,736,077	128,272,153
12 % Cash Dividend	-	(40,926,121)
Adjustment of Depreciation on Re-valued Assets	272,126	1,117,193
<b>Closing Balance</b>	<b>612,141,523</b>	<b>571,133,321</b>

### 17.00 Deferred Tax Liabilities : Tk. 70,474,846

This is made up as follows:

Opening Balance	71,113,531	72,523,808
Add: Short Provision of Deferred Tax Expenses	-	1,282,357
Add/(Less): Deferred Tax Expenses/(Income) on cost	(597,866)	(2,525,055)
Add/(Less): Deferred Tax Expenses/(Income) on revaluation	(40,819)	(167,579)
<b>Total</b>	<b>70,474,846</b>	<b>71,113,531</b>

### 17.01 Deferred tax expenses /(income) On PPE Except Surplus Value

This is made up as follows:

Carrying Amount as per Company Policy	264,792,807	269,063,380
Carrying Amount as per Tax Law	63,032,244	64,645,633
<b>Taxable Temporary Difference</b>	<b>201,760,563</b>	<b>204,417,747</b>
Applicable Tax Rate	22.5%	22.5%
<b>Total Deferred Tax Liability</b>	<b>45,396,127</b>	<b>45,993,993</b>
Less: Opening deferred tax	(45,993,993)	(48,519,048)
<b>Deferred tax expenses /(income) during the Period</b>	<b>(597,866)</b>	<b>(2,525,055)</b>

The details Calculation of Deferred Tax are shown in (Annexure- B).



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

#### 18.00 Long Term Loan: Tk.3,300,021,980

This is made up as follows:

Long Term Bank Loan

Sponsor Directors Loan Account

Long Term Other Loan

**Total**

18.01	2,989,324,229	2,923,547,987
18.02	102,207,751	102,207,751
18.03	208,490,000	208,490,000
	<b>3,300,021,980</b>	<b>3,234,245,738</b>

#### 18.01 Long Term Bank Loan: Tk.2,989,324,229

This is made up as follows:

Social Islami Bank PLC

Islami Bank Bangladesh PLC

Southeast Bank PLC

Phoneix finance and Investment Ltd.

Premier Leasing and Finance Ltd.

**Total:**

18.01.01	121,770,307	118,622,259
18.01.02	635,264,150	620,312,188
18.01.03	289,181,138	289,181,138
18.01.04	1,191,041,029	1,153,254,084
18.01.05	752,067,606	742,178,319
	<b>2,989,324,229</b>	<b>2,923,547,987</b>

#### 18.01.01 Social Islami Bank PLC.: Tk.121,770,307

This is made up as follows:

HPSM # 0023600000754

BIAM Term# 0023020001547

BIAM Term # 0023020001571

BIAM Term # 0023020001211

BIAM Term # 0023020001233

BIAM Term # 0023020001255

BIAM Term # 0023020001277

**Principal Outstanding**

Add: Interest Outstatnding

**Total**

14,424,898	14,424,898
16,116,310	16,116,310
3,093,383	3,093,383
22,051,531	22,051,531
7,475,651	7,475,651
18,721,734	18,721,734
5,944,422	6,075,167
<b>87,827,929</b>	<b>87,958,674</b>
33,942,378	30,663,585
<b>121,770,307</b>	<b>118,622,259</b>

#### 18.01.02 Islami Bank Bangladesh PLC :Tk.635,264,150

This is made up as follows:

IBBL Project Loan # 107714

IBBL Capital Machinery # 123914

IBBL Project Loan # 111305

IBBL Project Loan # 139012

**Sub-Total:**

Less: Current Portion of IBBL Project Loan # 107714

**Total:**

74,290,666	72,361,012
282,510,726	275,858,327
335,170,279	327,288,850
17,583,145	17,165,011
<b>709,554,816</b>	<b>692,673,200</b>
74,290,666	72,361,012
<b>635,264,150</b>	<b>620,312,188</b>

#### IBBL Project Loan # 107714

This is made up as follows:

Principal

Add: Interest Outstatnding

**Total**

51,037,928	51,037,928
23,252,738	21,323,084
<b>74,290,666</b>	<b>72,361,012</b>

#### 18.01.03 Southeast Bank PLC

This is made up as follows:

Time Loan # 7706

Time Loan # 7707

**Total**

110,816,039	110,816,039
178,365,098	178,365,098
<b>289,181,138</b>	<b>289,181,138</b>



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

**18.01.04 Phoneix finance and Investment Ltd. :Tk.1,191,041,029**

This is made up as follows:

PFIL/SME/TL-64/2017

PFIL/SME/TL-57/17

PFIL/SME/TL-56/17

**Principal Outstanding**

Add: Interest Outstatnding

**Total**

107,139,678	107,139,678
321,821,488	321,821,488
295,909,901	286,550,696
<b>724,871,067</b>	<b>715,511,862</b>
466,169,962	437,742,222
<b>1,191,041,029</b>	<b>1,153,254,084</b>

**18.01.05 Premier Leasing and Finance Ltd.**

This is made up as follows:

TF-2357

TF-2595

**Total**

426,464,673	421,197,105
325,602,933	320,981,214
<b>752,067,606</b>	<b>742,178,319</b>

**18.02 Sponsor Directors Loan Account**

This is made up as follows:

Mr.Mustafa Kamal Mohiuddin

Magura Group Ltd

Bangladesh Developlent Group

3,087,183	3,087,183
29,816,120	29,816,120
69,304,448	69,304,448
<b>102,207,751</b>	<b>102,207,751</b>

**18.03 Long Term Other Loan**

This is made up as follows:

Mr.Mostafa Azad Mohiuddin

Mrs. Dilara Mostafa

**Total**

86,395,000	86,395,000
122,095,000	122,095,000
<b>208,490,000</b>	<b>208,490,000</b>

**19.00 Trade Payable Tk.4,396,648**

This is made up as follows:

Arafat Traders

M/S Aleya Enterprise

Newaj Traders

Sahanoor Printing & Packaging Ltd

Soulmate Packaging & Accessories Ltd.

Payables for Raw Materials

Payables for Mechanical & Electrical

Payables for Chemicals

Payables for Power, Fuel & Lubricants

Payables for Packing Materials

Payables for Carrying, Loading & Unloading

Payables for Overhead

**Total**

-	111,780
145,074	162,299
104,541	172,627
546,404	749,275
205,460	299,928
1,524,604	1,401,240
458,704	590,945
254,180	282,092
204,781	269,002
541,042	683,068
310,404	497,398
101,454	379,780
<b>4,396,648</b>	<b>5,599,434</b>



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

## 20.00 Liabilities for Expenses: Tk. 33,212,233

This is made up as follows:

Wages, Salary and Allowance

G Kibra & Co

Haruner Rashid & Associates

Gas Bill

Electricity Bill

Link 3 Technologies

Grameen Phone

Robi Axiata Ltd

Pinnacle Power Ltd

Information Service Network Ltd.

Tetra Host Bangladesh

**Total**

6,506,004	9,724,924
230,000	230,000
35,000	35,000
8,145,704	8,000,156
18,218,676	13,609,355
12,150	105,325
22,462	21,001
14,178	13,577
18,559	43,048
2,500	2,500
7,000	7,000
<b>33,212,233</b>	<b>31,791,886</b>

## 21.00 Short Term Loan: Tk. 1,542,643,399

This is made up as follows:

Details of Short Term Loan are as Follows:

Social Islami Bank PLC

Islami Bank Bangladesh PLC

**Total**

21.01	193,027,069	185,190,257
21.02	1,349,616,330	1,321,703,759
	<b>1,542,643,399</b>	<b>1,506,894,016</b>

## 21.01 Social Islami Bank PLC.: Tk. 193,027,069

Details of Social Islami Bank Ltd. (SIBL) Short Term Loan are as Follows:

**Bai Muazzal (Commercial)**

This is made up as follows:

Principal

Add: Interest Outstatnding

**Sub Total**

119,999,290	119,999,290
52,247,903	45,261,716
<b>172,247,193</b>	<b>165,261,006</b>

**Bai Muazzal (Trust Receipt)**

This is made up as follows:

Principal

Add: Interest Outstatnding

**Sub Total**

**Total**

17,432,981	17,432,981
3,346,895	2,496,270
<b>20,779,876</b>	<b>19,929,251</b>
<b>193,027,069</b>	<b>185,190,257</b>

## 21.02 Islami Bank Bangladesh PLC.: Tk. 1,349,616,330

Details of Islami Bank Ltd. (IBBL) Short Term Loan are as Follows:

**PIF-MPI**

Principal

Add: Interest Outstatnding

**Sub-Total**

276,642,600	276,642,600
264,282,614	254,243,941
<b>540,925,214</b>	<b>530,886,541</b>

**Murabaha TR**

Principal

Add: Interest Outstatnding

**Sub-Total**

343,593,550	343,593,550
277,418,813	263,641,842
<b>621,012,363</b>	<b>607,235,392</b>

**PIF-MIB**

Principal

Add: Interest Outstatnding

**Sub-Total**

**Total**

112,457,097	112,457,097
75,221,656	71,124,729
<b>187,678,753</b>	<b>183,581,826</b>
<b>1,349,616,330</b>	<b>1,321,703,759</b>



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

## 22.00 Long Term Bank Loan-Current Portion Tk.165,727,693

Details of Long Term Bank Loan-Current Portion are as Follows:

SIBL-HPSM # 0023600000754	4,350,306	4,350,306
BIAM LOAN# 0023020001547	4,882,412	4,882,412
BIAM LOAN# 0023020001571	906,617	906,617
BIAM LOAN# 0023020001211	7,350,373	7,350,373
BIAM LOAN# 0023020001233	2,524,349	2,524,349
BIAM LOAN# 0023020001255	6,168,089	6,168,089
BIAM LOAN# 0023020001277	2,005,970	2,005,970
Islami Bank Bangladesh Ltd. #107714	74,290,666	72,361,012
<b>Sub-Total</b>	<b>102,478,782</b>	<b>100,549,128</b>
PFIL/SME/TL-64/17	15,686,767	15,686,767
PFIL/SME/TL-57/17	47,562,143	47,562,143
<b>Sub-Total</b>	<b>63,248,910</b>	<b>63,248,910</b>
<b>Total</b>	<b>165,727,693</b>	<b>163,798,039</b>

## 23.00 Un-paid Dividend: Tk. 2,427,967

This is made up as follows:

Opening Balance	2,428,615	3,081,169
Add: Declared during the Period	-	40,926,121
<b>Total</b>	<b>2,428,615</b>	<b>44,007,290</b>
Less: Paid during the Period	(648)	(41,578,675)
<b>Closing Balance</b>	<b>2,427,967</b>	<b>2,428,615</b>

23.01

## 23.01 Year-Wise Summary of Unclaimed Dividend

Final dividend for the Year 2019-20	446	446
Final dividend for the Year 2020-21	3,577	3,577
Final dividend for the Year 2021-22	802,685	802,828
Final dividend for the Year 2022-23	1,177,173	1,177,605
Final dividend for the Year 2023-24	444,086	444,159
<b>Total :</b>	<b>2,427,967</b>	<b>2,428,615</b>

## 24.00 Worker's Profit Participation Fund: Tk.10,558,218

This is made up as follows:

Opening Balance	7,930,084	5,699,364
	<b>7,930,084</b>	<b>5,699,364</b>
Less: Payment made during the Period	-	(5,699,364)
<b>Available Balance</b>	<b>7,930,084</b>	-
Add: Addition during the Period	2,628,134	7,930,084
<b>Closing Balance</b>	<b>10,558,218</b>	<b>7,930,084</b>



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

**25.00 Provision for Income Tax: Tk.127,798,066**

This is made up as follows:

Opening Balance

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

Add: Addition during the Period

**Sub-Total**

Less: Tax adjustment during the Period

**Closing Balance**

119,373,596	152,799,411
-	(6,638,212)
12,424,469	38,210,431
<b>131,798,066</b>	<b>184,371,630</b>
(4,000,000)	(64,998,034)
<b>127,798,066</b>	<b>119,373,596</b>

**26.00 Net Assets Value per share (NAV): Tk. 46.25**

This is made up as follows:

Shareholders Equity

No. of Share

**Total**

1,577,349,560	1,536,572,664
34,105,101	34,105,101
<b>46.25</b>	<b>45.05</b>



**Monospool Bangladesh PLC**  
**Notes to the Financial Statements**  
**For the Period ended September 30, 2025**

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

**27.00 Revenue: Tk.478,813,364**

This is made up as follows:

Computer Paper /Cheque Books/NCR/Khata & Other Security Products

Photocopy Paper/Recycled Paper/Waste Paper/ATM Roll/TP Roll/News Print/Cartridge/KPM/Roll/Offset Paper/Others

**Total**

117,248,350	53,974,502
361,565,014	456,828,865
<b>478,813,364</b>	<b>510,803,367</b>

**28.00 Cost of Goods Sold: Tk337,711,855**

This is made up as follows:

Materials Consumed

Factory Overhead

**Cost of Manufactured**

Opening Work-in-Process

Closing Work-in-Process

**Cost of Production**

Opening Finished Goods

Closing Finished Goods

**Total**

28.01	285,338,714	314,892,289
	61,084,390	62,726,290
	<b>346,423,103</b>	<b>377,618,579</b>
	-	-
	<b>346,423,103</b>	<b>377,618,579</b>
	-	-
	<b>346,423,103</b>	<b>377,618,579</b>
	316,414,000	294,836,483
	<b>662,837,103</b>	<b>672,455,062</b>
	325,125,248	299,785,183
	<b>337,711,855</b>	<b>372,669,879</b>

**28.01 Raw Materials Consumed: Tk.285,338,714**

This is made up as follows:

Opening Raw Materials

Purchase during the Period

**Raw Materials Available**

Closing Raw Materials

**Raw Materials Consumed**

618,674,510	562,581,798
273,655,550	346,897,159
<b>892,330,060</b>	<b>909,478,957</b>
606,991,346	594,586,668
<b>285,338,714</b>	<b>314,892,289</b>

**29.00 Financial Expense: Tk.74,291,238**

This is made up as follows:

Bank Loan Interest On (SIBL)

Bank Loan Interest on (IBBL)

Interest Expenses of PFIL

Bank Charges and Others

**Total**

12,567,860	10,544,677
29,842,225	22,496,514
31,706,871	37,849,210
174,283	76,724
<b>74,291,238</b>	<b>70,967,125</b>



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

### 30.00 Current Tax: Tk. 12,424,469

This is made up as follows:

Profit before Tax	52,562,679	50,285,946
Add: Accounting base depreciation	4,270,573	4,681,180
Less: Tax base depreciation	(1,613,389)	(2,036,794)
Add: Accounting base WPPF	-	2,514,297
Less: Tax base WPPF	-	-
<b>Taxable Profit for Current Tax</b>	<b>55,219,864</b>	<b>55,444,629</b>
Applicable Tax Rate	22.50%	22.50%
<b>Provision for Income tax</b>	<b>12,424,469</b>	<b>12,475,041</b>
Advance tax paid	8,500,782	1,157,824
22.5% on Profit before Tax	12,424,469	12,475,041
1% on gross receipt	4,788,134	3,064,820
<b>Provision for Income tax (Whichever is higher)</b>	<b>12,424,469</b>	<b>12,475,041</b>

### 31.00 Earning Per Share (Basic): Tk. 1.19

This is made up as follows:

Net Profit after Tax	40,736,077	38,908,765
Number of Ordinary Shares	34,105,101	34,105,101
<b>Total</b>	<b>1.19</b>	<b>1.14</b>

### 32.00 Net Operating Cash Flows per share(NOCFPS):

This is made up as follows:

Net Cash flows from Operating Activities	9,474,021	2,285,085
No. of Share	34,105,101	34,105,101
<b>Total</b>	<b>0.28</b>	<b>0.07</b>

### 32.01 Reconciliation of net profit/(loss) after tax with cash flow from operating activities under indirect method:

Net Profit/(Loss) After Tax	40,736,077	38,908,765
<b>Adjustments to reconcile net income to net cash</b>		
Depreciation	4,542,698	4,681,180
Finance Expenses	74,291,238	70,967,125
Provision for WPPF	2,628,134	2,514,297
Income Tax Expenses	12,424,469	12,475,041
Deferred Tax Liability	(597,866)	(1,097,861)
<b>Changes in operating assets and liabilities:</b>		
Stock of Inventories	2,971,916	(36,953,570)
Trade Debtors	(19,702,112)	(33,427,608)
Advance, Deposit & Prepayments	(94,631,645)	(54,843,082)
Trade Creditors	(1,202,786)	(1,341,406)
Liability for Expenses	1,420,347	4,118,365
Income Tax Paid	(8,500,782)	(1,157,824)
WPPF Paid	-	-
Bank Interest & Charge Paid	(4,905,668)	(2,558,338)
<b>Net Cash flows from Operating Activities</b>	<b>9,474,021</b>	<b>2,285,084</b>



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

### 33.00 Related party disclosures

During the period the company carried out a number of transactions with related parties in the normal course of business on an arms' length basis. Names of those related parties, nature of those transactions and their value have been set out in accordance with the provisions of IAS-24: Related party disclosure.

Sl. No.	Name of the Related Parties	Nature of Transactions	Sept. 30, 2025
1	Advances, Deposits and Prepayment	Advance against Salary	3,102,200
2	BD.News & Entertainment	Long Term Investment	28,872,841
3	Mr.Mustafa Kamal Mohiuddin	Sponsor Directors Loan Account	3,087,183
4	Magura Group Ltd		29,816,120
5	Bangladesh Developlent Group		69,304,448
6	Mr. Mostafa Azad Mohiuddin	Other Loan	86,395,000
7	Mrs.Dilara Mostafa		122,095,000



# Monospool Bangladesh PLC

## Schedule of Property, Plant and Equipment

### As at September 30, 2025

Particulars	Cost (Amount in Taka)			Depreciation (Amount in Taka)			Written Down Value as at 30.09.2025
	Balance as at 01.07.2025	Addition /Adjustment	Balance as at 30.09.2025	Rate	Balance as at 01.07.2025	Charge during the Period	Balance as at 30.09.2025
Land and Land Development	506,430,828	-	506,430,828	0%	-	-	506,430,828
Building and Construction	146,472,348	-	146,472,348	2.5%	90,151,213	352,007	90,503,220
Plant and Machinery	549,935,558	-	549,935,558	7%	363,066,073	3,270,216	366,336,289
Electrical Installation	8,281,083	-	8,281,083	10%	5,755,997	63,127	5,819,124
Furniture and Fixture	3,167,727	-	3,167,727	10%	2,341,007	20,668	2,361,675
Link Road	912,987	-	912,987	20%	892,299	1,034	893,333
Office Equipment	16,012,761	-	16,012,761	10%	12,399,334	90,336	12,489,670
Motor Vehicle	4,202,919	-	4,202,919	20%	4,162,383	2,027	4,164,409
Factory Equipment	97,603,557	-	97,603,557	10%	78,757,255	471,158	79,228,412
<b>Total :</b>	<b>1,333,019,768</b>	<b>-</b>	<b>1,333,019,768</b>		<b>557,525,560</b>	<b>4,270,573</b>	<b>561,796,133</b>

**Revaluation Value :**

Particulars	Revaluation (Amount in Taka)			Depreciation (Amount in Taka)			Cost Less Depreciation as at 30.09.2025
	Balance as at 01.07.2025	Addition /Adjustment	Balance as at 30.09.2025	Rate	Balance as at 01.07.2025	Charge during the Period	Balance as at 30.09.2025
Land and Land Development	246,113,349	-	246,113,349	-	-	-	246,113,349
Building and Construction	61,540,058	-	61,540,058	2.5%	18,621,087	268,244	18,889,331
Plant and Machinery	3,268,320	-	3,268,320	7%	3,050,244	3,816	3,054,060
Electrical Installation	465,819	-	465,819	10%	463,186	66	463,251
Furniture and Fixture	20,587	-	20,587	10%	20,587	-	20,587
Office Equipment	18,214	-	18,214	10%	18,214	-	18,214
Motor Vehicle	94,159	-	94,159	20%	94,159	-	94,159
<b>Total :</b>	<b>311,520,506</b>	<b>-</b>	<b>311,520,506</b>		<b>22,267,477</b>	<b>272,126</b>	<b>22,539,603</b>
<b>Balance as on September 30, 2025</b>	<b>1,644,540,274</b>	<b>-</b>	<b>1,644,540,274</b>		<b>579,793,038</b>	<b>4,542,698</b>	<b>584,335,736</b>
							<b>1,060,204,538.29</b>

### Allocation of depreciation charged during the year

Particulars	% of Allocation		Depreciation at Cost	Depreciation at Revaluation	Total
Factory Expenses	85.00%		3,629,987	231,307	3,861,294
Administrative Expenses	12.00%		512,469	32,655	545,124
Selling and Distribution Expenses	3.00%		128,117	8,164	136,281
<b>Total</b>	<b>100%</b>		<b>4,270,573</b>	<b>272,126</b>	<b>4,542,698</b>



# Monospool Bangladesh PLC

## Statement of Tax Depreciation

### Calculation of Deferred Tax

Annexure-B

Assessment Year 2024-2025  
For the Year from 01-07-25 to 30-09-25

SL. No	Assets	Opening Balance	Addition	Closing Balance at cost	% of Depreciation	Depreciation at cost	Depreciation on Revaluation	Total Depreciation	Closing Balance
1	Land & Land Development	506,430,828	-	506,430,828	-	-	-	-	506,430,828
2	Building & Construction	15,485,571	-	15,485,571	10%	387,139	-	387,139	15,098,432
3	Plant & Machinery	34,684,384	-	34,684,384	10%	867,110	-	867,110	33,817,274
4	Electrical Installation	1,185,388	-	1,185,388	10%	29,635	-	29,635	1,155,753
5	Furniture & Fixture	797,844	-	797,844	10%	19,946	-	19,946	777,898
6	Link Road	137,613	-	137,613	2%	688	-	688	136,925
7	Office Equipment	2,783,509	-	2,783,509	10%	69,588	-	69,588	2,713,921
8	Motor Vehicle	756,792	-	756,792	10%	18,920	-	18,920	737,872
9	Factory Equipment	8,814,532	-	8,814,532	10%	220,363	-	220,363	8,594,169
	<b>Total:</b>	<b>571,076,461</b>	<b>-</b>	<b>571,076,461</b>		<b>1,613,389</b>	<b>-</b>	<b>1,613,389</b>	<b>569,463,073</b>

Carrying Amount	Tax Base	Taxable/Deductible
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### Deferred Tax Liabilities as at September 30, 2025

Property, Plant & Equipment except land at cost

Tax on business income

**Closing deferred tax liability/(assets)-at cost**

Opening deferred tax liabilities/(assets)-at cost

Deferred tax expenses /(income)-at cost

**Revaluation surplus on Land**

Tax Rate on capital gain

**Closing deferred tax liabilities/(assets)-at revaluation**

Opening deferred tax liabilities/(assets)-at revaluation

**Deferred tax expense/(income)-at revaluation**

**Revaluation surplus on Building and Construction**

Applicable Tax Rate on capital gain

**Closing Deferred tax liabilities/(assets)-at revaluation Building and Construction**

Less: Opening Balance tax Liabilities/(Assets)-at Revaluation on Building and Construction

Deferred tax Expenses/(Income)

264,792,807  
63,032,244  
201,760,563  
22.50%

**45,396,127**  
(45,993,993)  
**(597,866)**

246,113,349  
8%

**19,689,068**  
(19,689,068)

-

42,867,554  
15%

**6,430,133**  
(6,470,952)  
**(40,819)**