Private & Confidential

Un-Audited

1st Quarter Ended Financial Statements
For the Period from July 01,2026 to September 30, 2026

of

Monospool Bangladesh PLC

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

Monospool Bangladesh PLC

For the Period from July 01,2026 to September 30, 2026

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Monospool Bangladesh PLC

Statement of Financial Position
As at September 30, 2026

Particulars	Notes	Amount in BDT	
		Sept. 30, 2026	June 30, 2026
ASSETS			
Non-Current Assets		**4,110,619,985**	**4,057,056,194**
Property, Plant and Equipment	4.00	1,042,343,581	1,046,576,443
Capital Work-in-Progress	5.00	3,039,403,564	2,981,606,910
Long Term Investment	6.00	28,872,841	28,872,841
Current Assets		**3,012,219,615**	**2,884,303,008**
Inventories	7.00	657,792,607	674,247,617
Trade Receivable	8.00	649,478,426	571,068,426
Short Term Investment	9.00	34,262,018	38,196,776
Advances, Deposits and Prepayments	10.00	1,544,641,695	1,487,528,854
Advance Income Tax	11.00	48,330,255	46,806,960
Cash and Cash Equivalents	12.00	77,714,613	66,454,375
TOTAL ASSETS		**7,122,839,600**	**6,941,359,201**
EQUITY AND LIABILITIES			
		1,695,768,991	**1,648,249,525**
Share Capital	13.00	392,208,660	392,208,660
Capital Reserve	14.00	356,660,920	356,660,920
Revaluation Reserve	15.00	266,576,806	266,802,180
Retained Earnings	16.00	680,322,604	632,577,765
LIABILITIES			
Non-Current Liabilities		**5,193,081,892**	**5,072,208,289**
Deferred Tax Liabilities	17.00	67,953,005	68,558,790
Long Term Loan	18.00	5,125,128,887	5,003,649,499
Current Liabilities		**233,988,718**	**220,901,388**
Trade Payable	19.00	4,285,011	4,492,325
Liabilities for Expenses	20.00	21,829,034	24,948,036
Long Term Bank Loan-Current Portion	21.00	47,316,416	47,316,416
Un-paid Dividend	22.00	2,662,882	2,662,882
Worker's Profit Participation Fund	23.00	11,706,522	8,643,316
Provision for Income Tax	24.00	146,188,852	132,838,412
Total Liabilities		**5,427,070,610**	**5,293,109,677**
TOTAL EQUITY AND LIABILITIES		**7,122,839,600**	**6,941,359,201**
Net Assets Value Per Share (NAVPS)	25.00	**43.24**	**42.02**

Company Secretary **Chief Financial Officer** **Director**

Managing Director **Chairman**

Dhaka, Bangladesh
Dated: November 14, 2026

Monospool Bangladesh PLC

Statement of Profit or Loss and other Comprehensive Income

For the Year ended September 30, 2026

Particulars	Notes	Amount in BDT	
		July 01, 2026 to Sept. 30, 2026	July 01, 2025 to Sept. 30, 2025
Revenue	26.00	490,741,045	478,813,364
Cost of Goods Sold	27.00	(345,923,363)	(337,711,856)
Gross Profit		**144,817,682**	**141,101,508**
Operating Expenses		**(12,262,757)**	**(12,066,096)**
Administrative Expense		(6,800,211)	(6,320,336)
Selling and Distribution Expense		(5,462,546)	(5,745,760)
Operating Profit		**132,554,924**	**129,035,412**
Financial Expense	28.00	(69,449,361)	(74,291,239)
Profit before other income		**63,105,563**	**54,744,173**
Other Income		1,221,764	446,639
Profit/(Loss) Before Tax and WPPF		**64,327,327**	**55,190,812**
Provision for WPPF		(3,063,206)	(2,628,134)
Profit/(Loss) Before Tax		**61,264,121**	**52,562,678**
Income Tax Expenses		**(13,784,428)**	**(11,826,603)**
Current Tax (Expenses)/Income	29.00	(14,350,440)	(12,424,469)
Deferred Tax (Expenses)/Income	17.01	566,012	597,866
Net Profit/(Loss) After Tax		**47,479,694**	**40,736,075**
Earning Per Share (EPS)	30.00	**1.21**	**1.04**

Company Secretary **Chief Financial Officer** **Director**

Managing Director **Chairman**

Dhaka, Bangladesh
Dated: November 14, 2026

Monospool Bangladesh PLC

Statement of Changes in Equity

As at September 30, 2026

Particulars	Share Capital	Capital Reserve	Revaluation Reserve	Retained Earnings	Total
Balance as at 01.07.2026	392,208,660	356,660,920	266,802,180	632,577,765	1,648,249,525
Net Profit/(Loss) after Tax	-	-	-	47,479,694	47,479,694
Transfered From Deferred Tax provision to Revaluation Reserve	-	-	39,772	-	39,772
Transfer from Revaluation Reserve to Retained Earnings	-	-	(265,146)	265,146	-
Balance as at 30.09.2026	**392,208,660**	**356,660,920**	**266,576,806**	**680,322,605**	**1,695,768,991**
Balance as at 30.06.2026	**392,208,660**	**356,660,920**	**266,802,180**	**632,577,765**	**1,648,249,525**

Company Secretary **Chief Financial Officer** **Director**

Managing Director **Chairman**

Dhaka, Bangladesh
Dated: November 14, 2026

Monospool Bangladesh PLC

Statement of Cash Flows

For the Year ended September 30, 2026

Particulars	Notes	Amount in BDT	
		July 01, 2026 to Sept. 30, 2026	July 01, 2025 to Sept. 30, 2025
A. Cash Flow from Operating Activities:			
Cash Received from Customer and Others		413,552,809	459,557,892
Less: Paid to Suppliers and Others		(397,937,406)	(436,677,421)
Less: Financial Expense		(1,266,628)	(4,905,668)
Less: Income Tax Paid		(2,523,295)	(8,500,782)
Net Cash flows from Operating Activities (A)		**11,825,480**	**9,474,021**
B. Cash Flow from Investing Activities:			
Acquisition of Property, Plant and Equipment		-	-
Short Term Investment		3,934,758	(5,264,142)
Capital Work-in-Progress		(57,796,654)	(43,200,454)
Net Cash used in Investing Activities (B)		**(53,861,896)**	**(48,464,596)**
C. Cash Flow from Financing Activities:			
Long Term Loan Received/(Paid)		53,296,655	34,069,709
Short Term Loan Received/(Paid)		-	
Received/(Payments) of others debt			
Dividend Paid		-	(648)
Net Cash flows from/(Used by) Financing Activities (C)		**53,296,655**	**34,069,061**
Net Increase/(Decrease) in Cash and Bank Balance		**11,260,238**	**(4,921,514)**
Cash and Bank Balance at the opening of the year		66,454,375	60,486,832
Cash and Bank Balance at the end of the year		**77,714,613**	**55,565,318**
Net Operating Cash Flows per share(NOCFPS)	**31.00**	**0.30**	**0.24**

Company Secretary **Chief Financial Officer** **Director**

Managing Director **Chairman**

Dhaka, Bangladesh
Dated: November 14, 2026

Monospool Bangladesh PLC

Notes to the Financial Statements

For the period ended September 30, 2026

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 23rd 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

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 on November 14, 2026.

2.03 Reporting period:

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

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

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

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:

Category of Inventories	Basis of Valuation
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 Comparative Information

Comparative information has been disclosed in respect of the previous year 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.

Previous year figure has been re-arranged whenever considered necessary to ensure comparability with the current year presentation as per IAS-8 "Accounting Policies, Changes in Accounting Estimates and Errors".

3.08 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 - 32.

3.09 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, 2026

Note No.	Particulars	Sub-Note	Amount in Taka	
			Sept. 30, 2026	June 30, 2026
4.00	**Property, Plant and Equipment: Tk. 1,042,343,581**			
	Non Revalued Assests		754,444,201	758,411,917
	Revalued Assests		287,899,380	288,164,526
	Total		**1,042,343,581**	**1,046,576,443**
4.01	**Non Revalued Assests**			
	Opening Balance		1,333,019,768	1,333,019,768
	Add: Addition made during the Period		-	-
	Closing Balance (a)		**1,333,019,768**	**1,333,019,768**
	Accumulated Depreciation			
	Opening Balance		574,607,851	557,525,560
	Add: Charged during the Period		3,967,716	17,082,291
	Closing Balance (b)		**578,575,567**	**574,607,851**
	Written Down Value (a-b)		**754,444,201**	**758,411,917**
4.02	**Revalued Assests**			
	Opening Balance		311,520,506	311,520,506
	Add: Addition made during the Period		-	-
	Closing Balance (a)		**311,520,506**	**311,520,506**
	Accumulated Depreciation			
	Opening Balance		23,355,980	22,267,477
	Add: Charged during the Period		265,146	1,088,503
	Closing Balance (b)		**23,621,126**	**23,355,980**
	Written Down Value (a-b)		**287,899,380**	**288,164,526**

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

5.00	**Capital Work-in-Progress: Tk. 3,039,403,564**			
	This is Made up as follows:			
	Plant & Machinery		1,448,169,804	1,419,271,477
	Building & Other Construction		1,591,233,760	1,562,335,433
	Total		**3,039,403,564**	**2,981,606,910**
6.00	**Long Term Investment: Tk.28,872,841**			
	This is Made up as follows:			
	BD.News & Entertainment:			
	Opening Balance		28,872,841	28,872,841
	Add: Payment made during the Period		-	
	Total Fund Available:		**28,872,841**	**28,872,841**
	Less: Received/Adjustment made during the Period		-	-
	Closing Balance		**28,872,841**	**28,872,841**
7.00	**Inventories: Tk. 657,792,607**			
	This is made up as follows:			
	Raw Materials in Stock		378,081,660	389,840,469
	Finished Goods		279,710,947	284,407,148
	Total		**657,792,607**	**674,247,617**

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

8.00 Trade Receivable : Tk. 649,478,426

This is made up as follows:

Receivable from parties	649,478,426	571,068,426
	649,478,426	**571,068,426**

Ageing of Trade Receivables:

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

Due within 3 months	461,129,682	548,225,689
Due over 3 months but within 6 months	188,348,744	22,842,737
Due over 6 months	-	-
Total	**649,478,426**	**571,068,426**

9.00 Short Term Investment: Tk. 34,262,018

This is made up as follows:

Details of Investment in FDR:

Premier Bank (BB) FDR A/C NO. 15523100000846	2,231,333	2,187,730
Premier Bank (BB) FDR A/C NO. 15523100000848	1,273,708	1,248,818
Premier Bank (BB) FDR A/C NO. 15523100000843	478,656	469,303
Premier Bank (BB) FDR A/C NO. 011623100011869	1,699,319	1,666,112
Premier Bank (BB) FDR A/C NO. 15523100000819	-	1,300,980
Premier Bank (BB) FDR A/C NO. 15523100000891	13,409,090	13,147,062
Premier Bank (BB) FDR A/C NO. 15523100000888	-	1,560,302
Premier Bank (BB) FDR A/C NO. 15523100000853	-	1,300,980
Premier Bank (BB) FDR A/C NO. 15523100000871	403,597	395,710
Premier Bank (BB) FDR A/C NO. 15523100000889	1,041,234	1,020,887
Premier Bank (BB) FDR A/C NO. 15523100000858	1,869,563	1,833,030
Premier Bank (BB) FDR A/C NO. 15523100000859	1,858,923	1,822,598
Premier Bank (BB) FDR A/C NO.15527100000040	-	200,000
Premier Bank FDR A/C 0068663/24600017310	2,340,148	2,197,838
Premier Bank FDR A/C 0068709/24600017531	2,254,492	2,117,391
Premier Bank FDR A/C 24300029158	2,285,627	2,250,186
IBBL FDR A/C 2050213050087909	2,601,944	2,601,944
Total	**33,747,634**	**37,320,871**
Add: Accured Interest on FDR	514,385	875,905
Total	**34,262,018**	**38,196,776**

10.00 Advances, Deposits and Prepayments: Tk. 1,544,641,695

This is made up as follows:

Advances	10.01	1,414,343,426	1,349,978,947
Deposits		44,814,807	51,546,854
Advance against land purchases		55,250,000	55,250,000
Prepayments		30,233,462	30,753,053
Total		**1,544,641,695**	**1,487,528,854**

Note No.	Particulars	Sub-Note	Amount in Taka	
			Sept. 30, 2026	June 30, 2026
10.01	**Advances: Tk.1,414,343,426**			
	This is made up as follows:			
	Advance against Works		6,647,979	7,113,285
	Advance against Salary and Wages		782,800	828,400
	Advance against Purchases		1,406,912,647	1,342,037,262
	Total		**1,414,343,426**	**1,349,978,947**
11.00	**Advance Income Tax: Tk.48,330,255**			
	This is made up as follows:			
	Opening Balance		46,806,960	18,713,095
	Add: Addition during the Period		1,523,295	28,093,865
	Less: Payment /Adjustment during the Period		-	-
	Closing Balance		**48,330,255**	**46,806,960**
12.00	**Cash and Cash Equivalents: Tk. 77,714,613**			
	This is made up as follows:			
	Cash in Hand		56,758,844	45,198,810
	Cash at Bank	**Note- 12.01**	20,955,769	21,255,565
	Total		**77,714,613**	**66,454,375**
12.01	**Cash-at-Bank: Tk. 20,955,769**			
	This is made up as follows:			
	Details of Cash at Bank:			
	Sonali Bank Ltd., Local Office Br.33008364		48,841	48,841
	A.B. Bank Ltd., Principal Br..208507430		636	866
	Agrani Bank Ltd.-0200016427904(10180101)		4,905	5,020
	SIBL, Principal Br-0021330009899		356,439	5,027,791
	UCBL, Bashundhara Br.0099-1301-0000083		38,840	38,840
	Islami Bank Bangladesh Limited-Kalampur Branch		15,109	15,109
	Meghna Bank Ltd. #11011100000730		26,404	26,404
	SIBL, Bashundhura Br-0771360001186.		172,208	172,208
	SIBL, BB-(Dividend Payment)0771360001873		2,496,951	2,496,951
	Premier(BB)Dividend-15513100000091		314,455	314,455
	The Premier Bank Ltd.-0155111-00000320		29,444	29,444
	The Premier Bank Ltd.-0155131-0000061		13,595	125,517
	National Bank (Babubazar)-1031006494763		156,953	156,953
	National Bank (Elephamt Road)-1015006808349		7,449,638	8,946,180
	National Bank(Mohakhali)-1043006915349		4,800	-
	Dutch Bangla Bank(Bashundhara)-1471100268048		100,138	100,138
	Janata Bank PLC(New Market Corp.)-0100286245301		28,992	29,092
	Janata Bank PLC(Jamuna Future Park.)-0100295921018		4,824	-
	Premier Bank (Bashundhara)-15511100000681		1,552,499	3,201,301
	Premier(WWF)-15513100000088		3,911	3,931
	Premier(WPF)-15513100000087		3,911	3,931
	Islami Bank Bangladesh Ltd. A/C # 184312		6,187,900	57,890
	UCBL, Bas. Br.,A/C # 0099-111000001420		169	169

Note No.	Particulars	Sub-Note	Amount in Taka	
			Sept. 30, 2026	June 30, 2026
	Southeast Bank A/C # 048748		1,898	1,898
	Southeast Bank (Pincipal)-000213100002349		37,846	37,846
	Islami Bank Bangladesh Ltd. A/C # 15209		60,107	75,227
	Islami Bank Bangladesh(Head Office Complex)-298315		1,500,001	100,001
	Sonali Bank, Local Office Br.,A/C # 59696		19,622	19,622
	Social Islami Bank Ltd. # 0499		7,547	7,547
	Social Islami Bank Ltd. # 1969		18,298	18,298
	NCC Bank, BB.,A/C # SND-96-0325000035		13,951	13,951
	Social Islami Bank Ltd. A/C # 332		20,681	20,681
	Social Islami Bank Ltd. A./C # 4131		1,568	1,568
	Social Islami Bank Ltd. A./C # 7472		39,408	39,753
	Social Islami Bank(Dhamrai) A/C #0611340033248		560	560
	Premier Bank, A/C NO#15513100000060		45,274	45,274
	Premier Bank (Bashundhara)-15513100000079		145,537	40,399
	Premier Bank, Banani Br.,A/C # CD-0104-11100012541		31,909	31,909
	Total		**20,955,769**	**21,255,565**

Monospool Bangladesh PLC

Notes to the Financial Statements

As at September 30, 2026

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

13.00 Share Capital: Tk. 392,208,660

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
	500,000,000	**500,000,000**

Issued, Called and Paid-up Capital: Tk. 392,208,660

34,105,101 Ordinary Shares @ Tk.10.00 each	392,208,660	341,051,016
Add: 15 % Stock Dividend 51,15,765 Ordinary Shares @Tk 10.00 each	-	51,157,644
	392,208,660	**392,208,660**

Paid-up Capital and are classified as follows:

Classification	No. of Share	Face value (Tk)	Total value (Tk)
Group-A : Sponsor and Director	15,216,207	10	152,162,070
Group-B: Financial Institutions	1,125,443	10	11,254,430
Group-C: General Public	22,879,216	10	228,792,160
Total :	**39,220,866**		**392,208,660**

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	5.25%	20,576,000
Mr. Mostafa Jamal Mohiuddin	Sponsor Shareholder	155,771	0.40%	1,557,710
Bangladesh Development Group PLC Represented by Md. Mobarok Hossain	Nominee Director	1,247,775	3.18%	12,477,750
Magura Group PLC Represented by (i) Mr. Mostafa Jamal Mohiuddin (ii) Advocate Md. Golam Kibria	Nominee Director & Managing Director Nominee Director	7,342,986	18.72%	73,429,860
Mr. MD. Rezaul Islam	Director	2,464,000	6.28%	24,640,000
Mr. MD. Anwar Hossain		1,848,000	4.71%	18,480,000
Prof.Dr.Ataur Rahman	Independent Director	-	0.00%	-
Prof. Dr.Shamsun Nahar		-	0.00%	-
Mr. Ashfaqul Islam	Sponsor Shareholder	51,429	0.13%	514,290
Mr. M.U. Ahmed		2,142	0.01%	21,420
Mr. Mohiuddin Ahmed		727	0.00%	7,270
Mr. Md. Mobarok Hossain	Shareholder	2,150	0.01%	21,500
Abrirbhab Multi Media Ltd.		12,857	0.03%	128,570
Investment Consultants and Share Management Ltd.		20,056	0.05%	200,560
Magura Multiplex PLC		10,714	0.03%	107,140
Financial Institutions		1,125,443	2.87%	11,254,430
General Public		22,879,216	58.33%	228,792,160
Total		**39,220,866**	**100%**	**392,208,660**

Monospool Bangladesh PLC
Notes to the Financial Statements
As at September 30, 2026

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

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	7510	4,316,860	11.01%
3001----------15000	886	5,488,074	13.99%
15001----------30000	105	2,112,126	5.39%
300001----------300000	36	2,025,496	5.16%
300001----------1500000	3	2,554,670	6.51%
1500001----------3000000	3	6,369,600	16.24%
3000001----------5000000	0	-	0.00%
5000001----------6500000	0	-	0.00%
6500001----------9100000	2	16,354,040	41.70%
	8,545	**39,220,866**	**100%**

14.00 Capital Reserve: Tk.356,660,920

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

This is made up as follows:

Paid up Capital of Pearl Paper & Board Mills Ltd.	594,434,860	594,434,860
Less: Issued share from Monospool Bangladesh PLC Considering share exchang ratio 0.4 : 1 against M&A.	(237,773,940)	(237,773,940)
Capital Reserve	**356,660,920**	**356,660,920**

Monospool Bangladesh PLC

Notes to the Financial Statements

As at September 30, 2026

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

15.00 Revaluation Reserve: Tk.266,576,806

This is made up as follows:

Opening Balance	266,802,180	267,727,407
Deffered Tax provision on re-valuation surplus	39,772	163,275
Adjustment of Depreciation on Re-valued Assets.	(265,146)	(1,088,503)
Total	**266,576,806**	**266,802,180**

16.00 Retained Earnings: Tk. 680,322,604

This is made up as follows:

Opening Balance	632,577,765	571,133,321
Profit/(Loss) during the Period	47,479,694	128,855,635
5% Cash Dividend-2024-2025	-	(17,342,050)
15 % Stock Dividend-2024-2025	-	(51,157,644)
Adjustment of Depreciation on Re-valued Assets	265,146	1,088,503
Closing Balance	**680,322,604**	**632,577,765**

17.00 Deffered Tax Liabilities : Tk. 67,953,005

This is made up as follows:

Opening Balance		68,558,790	71,113,531
Add: Short Provision of Deffered Tax Expenses		-	-
Add/(Less): Deferred Tax Expenses/(Income) on cost	17.01	(566,012)	(2,391,466)
Add/(Less): Deferred Tax Expenses/(Income) on revaluation		(39,772)	(163,275)
Total		**67,953,005**	**68,558,790**

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

This is made up as follows:

Carrying Amount as per Company Policy	248,013,373	251,981,089
Carrying Amount as per Tax Law	56,739,974	58,192,079
Taxable Temporary Difference	**191,273,399**	**193,789,010**
Applicable Tax Rate	22.5%	22.5%
Total Deferred Tax Liability	**43,036,515**	**43,602,527**
Less: Opening deferred tax	(43,602,527)	(45,993,993)
Deferred tax expenses /(income) during the Perio	**(566,012)**	**(2,391,466)**

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

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

18.00 Long Term Loan: Tk.5,125,128,887

This is made up as follows:

Long Term Bank Loan	**18.01**	4,814,431,136	4,692,951,748
Sponsor Directors Loan Account	**18.02**	102,207,751	102,207,751
Long Term Other Loan	**18.03**	208,490,000	208,490,000
Total		**5,125,128,887**	**5,003,649,499**

18.01 Long Term Bank Loan:Tk.4,814,431,136

This is made up as follows:

Social Islami Bank PLC	**18.01.01**	362,501,974	353,458,563
Islami Bank Bangladesh PLC	**18.01.02**	2,280,791,015	2,239,070,293
Southeast Bank PLC	**18.01.03**	232,613,584	224,025,923
Phoneix finance and Investment Ltd.	**18.01.04**	1,108,979,172	1,066,186,729
Premier Leasing and Finance Ltd.	**18.01.05**	829,545,391	810,210,240
Total:		**4,814,431,136**	**4,692,951,748**

18.01.01 Social Islami Bank PLC.:Tk.362,501,974

This is made up as follows:

BAIM#0023020001975	71,374,300	71,374,300
BAIM#0023020001997	24,698,115	24,698,115
BAIM#0023020002019	118,557,775	118,557,775
BAIM#0023020002032	17,075,279	17,075,279
HPSM#0023600000855	18,549,670	18,549,670
Principal Outstanding	**250,255,139**	**250,255,139**
Add: Interest Outstatnding	112,246,835	103,203,424
Total	**362,501,974**	**353,458,563**

18.01.02 Islami Bank Bangladesh PLC :Tk.2,280,791,015

This is made up as follows:

IBBL Project Loan # 107714	84,963,888	83,034,235
PIF-MPI	585,924,405	576,384,615
Murabaha TR	682,306,429	670,663,535
PIF-MIB	206,101,562	202,545,140
IBBL Capital Machinery # 123914	320,893,505	314,241,106
IBBL Project Loan # 111305	380,463,668	372,582,238
IBBL Project Loan # 139012	20,137,558	19,619,424
Sub-Total:	**2,280,791,015**	**2,239,070,293**
Less: Current Portion of IBBL Project Loan # 107714	-	-
Total:	**2,280,791,015**	**2,239,070,293**

IBBL Project Loan # 107714

This is made up as follows:

Principal	51,037,928	51,037,928
Add: Interest Outstatnding	33,925,960	31,996,307
Total	**84,963,888**	**83,034,235**

Note No.	Particulars	Sub-Note	Amount in Taka	
			Sept. 30, 2026	June 30, 2026
	PIF-MPI			
	Principal		276,642,600	276,642,600
	Add: Interest Outstatnding		309,281,805	299,742,015
	Sub-Total		**585,924,405**	**576,384,615**
	Murabaha TR			
	Principal		343,593,550	343,593,550
	Add: Interest Outstatnding		338,712,879	327,069,985
	Sub-Total		**682,306,429**	**670,663,535**
	PIF-MIB			
	Principal		112,457,097	112,457,097
	Add: Interest Outstatnding		93,644,465	90,088,043
	Sub-Total		**206,101,562**	**202,545,140**
18.01.03	**Southeast Bank PLC**			
	This is made up as follows:			
	Time Loan # 7706		88,312,490	85,052,157
	Time Loan # 7707		144,301,094	138,973,766
	Total		**232,613,584**	**224,025,923**
18.01.04	**Phoneix finance and Investment Ltd. :Tk.1,108,979,172**			
	This is made up as follows:			
	PFIL/SME/TL-64/2017		110,316,386	110,316,386
	PFIL/SME/TL-57/17		337,620,039	337,620,039
	PFIL/SME/TL-56/17		278,173,854	267,851,974
	Principal Outstanding		**726,110,279**	**715,788,399**
	Add: Interest Outstatnding		382,868,893	350,398,330
	Total		**1,108,979,172**	**1,066,186,729**
18.01.05	**Premier Leasing and Finance Ltd.**			
	This is made up as follows:			
	TF-2357		475,938,831	461,873,443
	TF-2595		353,606,560	348,336,797
	Total		**829,545,391**	**810,210,240**
18.02	**Sponsor Directors Loan Account**			
	This is made up as follows:			
	Mr.Mustafa Kamal Mohiuddin		3,087,183	3,087,183
	Magura Group Ltd		29,816,120	29,816,120
	Bangladesh Developlent Group		69,304,448	69,304,448
			102,207,751	**102,207,751**
18.03	**Long Term Other Loan**			
	This is made up as follows:			
	Mr.Mostafa Azad Mohiuddin		86,395,000	86,395,000
	Mrs. Dilara Mostafa		122,095,000	122,095,000
	Total		**208,490,000**	**208,490,000**

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

19.00 Trade Payable Tk.4,285,011

This is made up as follows:

Newaj Traders	293,483	261,131
Infinity Printing & Packaging Ltd	254,101	147,847
Sahanoor Printing & Packaging Ltd	663,215	769,389
Soulmate Packaging & Accessories Ltd.	254,640	382,539
Payables for Raw Materials	1,301,451	1,242,198
Payables for Mechanical & Electrical	210,140	209,874
Payables for Chemicals	254,120	249,403
Payables for Power, Fuel & Lubricants	124,540	138,181
Payables for Packing Materials	499,410	549,935
Payables for Carrying, Loading & Unloading	345,401	441,001
Payables for Overhead	84,510	100,827
Total	**4,285,011**	**4,492,325**

20.00 Liabilities for Expenses:Tk.21,829,034

This is made up as follows:

Wages, Salary and Allowance	8,919,555	8,840,415
Arun & CO.	287,500	287,500
Haruner Rashid & Associates	35,000	35,000
Gas Bill	11,332,413	11,332,413
Electricity Bill	1,035,011	4,140,046
Link 3 Technologies	51,075	63,225
Grameen Phone	16,036	17,693
Robi Axiata Ltd	10,301	8,068
Information Service Network Ltd.	5,000	7,500
TDS Payable	119,643	149,350
VDS Payable	-	49,826
Tetra Host Bangladesh	17,500	17,000
Total	**21,829,034**	**24,948,036**

21.00 Long Term Bank Loan-Current Portion Tk.47,316,416

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

BAIM#0023020001975	867,819	867,819
BAIM#0023020001997	300,291	300,291
BAIM#0023020002019	1,441,515	1,441,515
BAIM#0023020002032	207,606	207,606
HPSM#0023600000855	225,534	225,534
Sub-Total	**3,042,765**	**3,042,765**
PFIL/SME/TL-64/17	12,510,059	12,510,059
PFIL/SME/TL-57/17	31,763,592	31,763,592
Sub-Total	**44,273,651**	**44,273,651**
Grand Total	**47,316,416**	**47,316,416**

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

22.00 Un-paid Dividend: Tk. 2,662,882

This is made up as follows:

Opening Balance		2,662,882	2,428,615
Add: Declared during the Period		-	17,342,050
Total		**2,662,882**	**19,770,665**
Less: Paid during the Period		-	(17,107,783)
Closing Balance	**22.01**	**2,662,882**	**2,662,882**

22.01 Year-Wise Summary of Unclaimed Dividend

Final dividend for the Year 2019-20	446	446
Final dividend for the Year 2020-21	1,525	1,525
Final dividend for the Year 2021-22	801,908	801,908
Final dividend for the Year 2022-23	1,175,912	1,175,912
Final dividend for the Year 2023-24	375,693	375,693
Final dividend for the Year 2024-25	307,398	307,398
Total :	**2,662,882**	**2,662,882**

23.00 Worker's Profit Participation Fund:Tk.11,706,522

This is made up as follows:

Opening Balance	8,643,316	7,930,084
Less: Payment made during the Period	-	(7,930,084)
Available Balance	**8,643,316**	**-**
Add: Addition during the Period	3,063,206	8,643,316
Closing Balance	**11,706,522**	**8,643,316**

24.00 Provision for Income Tax: Tk.146,188,852

This is made up as follows:

Opening Balance	132,838,412	119,373,596
Less: Excess Provision of Income Tax up to FY 2022-2023	-	-
Add: Addition during the Period	14,350,440	46,402,152
Sub-Total	**147,188,852**	**165,775,748**
Less: Tax Paid/adjustment during the Period	(1,000,000)	(32,937,336)
Closing Balance	**146,188,852**	**132,838,412**

25.00 Net Assets Value per share (NAV): Tk. 43.24

This is made up as follows:

Net Assets Value Per Share (NAVPS)		
Shareholders Equity	1,695,768,991	1,648,249,525
No. of Share	39,220,866	39,220,866
Total	**43.24**	**42.02**

Monospool Bangladesh PLC

Notes to the Financial Statements

For the Year ended September 30, 2026

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2026 to Sept. 30, 2026	July 01, 2025 to Sept. 30, 2025
26.00	**Revenue:Tk.490,741,045**			
	This is made up as follows:			
	Computer Paper/Cheque Books/NCR/OMR Form/MCQ ORM Form/Answer Script/Exam Khata & Other Security Products		47,931,489	117,248,350
	Photocopy Paper/Recycled Paper/Waste Paper/ATM Roll/TP Roll/News Print/Cartridge/KPM/Roll/Offset Paper		442,809,556	361,565,014
	Total		**490,741,045**	**478,813,364**
27.00	**Cost of Goods Sold:Tk345,923,363**			
	This is made up as follows:			
	Materials Consumed	27.01	317,001,506	285,338,714
	Factory Overhead		24,225,656	61,084,390
	Cost of Manufactured		**341,227,162**	**346,423,104**
	Opening Work-in-Process		-	-
			341,227,162	**346,423,104**
	Closing Work-in-Process		-	-
	Cost of Production		**341,227,162**	**346,423,104**
	Opening Finished Goods		284,407,148	316,414,000
			625,634,310	**662,837,104**
	Closing Finished Goods		279,710,947	325,125,248
	Total		**345,923,363**	**337,711,856**
27.01	**Raw Materials Consumed: Tk.317,001,506**			
	This is made up as follows:			
	Opening Raw Materials		389,840,469	618,674,510
	Purchase during the Period		305,242,697	273,655,550
	Raw Materials Available		**695,083,166**	**892,330,060**
	Closing Raw Materials		378,081,660	606,991,346
	Raw Materials Consumed		**317,001,506**	**285,338,714**
28.00	**Financial Expense: Tk.69,449,361**			
	This is made up as follows:			
	Bank Loan Interest On (SIBL)		10,033,411	12,567,860
	Bank Loan Interest on (IBBL)		26,668,760	29,842,225
	Interest Expenses of PFIL		32,470,563	31,706,871
	Bank Charges and Others		276,627	174,283
	Total		**69,449,361**	**74,291,239**

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2026 to Sept. 30, 2026	July 01, 2025 to Sept. 30, 2025
29.00	**Current Tax: Tk. 14,350,440**			
	This is made up as follows:			
	A.Provision for Income Tax			
	Profit before Tax		61,264,121	52,562,678
	Add: Accounting base depreciation		3,967,716	4,270,573
	Less: Tax base depreciation		(1,452,105)	(1,613,389)
	Add: Accounting base WPPF		-	-
	Less: Tax base WPPF		-	-
	Taxable Profit for Current Tax		**63,779,733**	**55,219,862**
	Applicable Tax Rate		22.50%	22.50%
	Provision for Income tax		**14,350,440**	**12,424,469**
	Advance tax paid		1,523,295	8,500,782
	22.5% on Profit before Tax		14,350,440	12,424,469
	1% on gross receipt		4,907,410	4,788,134
	Provision for Income tax (Whichever is higher)		**14,350,440**	**12,424,469**
30.00	**Earning Per Share (Basic): Tk. 1.21**			
	This is made up as follows:			
	Earning Per Share (EPS)			
	Net Profit after Tax		47,479,694	40,736,075
	Number of Ordinary Shares		39,220,866	39,220,866
	Total		**1.21**	**1.04**
31.00	**Net Operating Cash Flows per share(NOCFPS): TK. 0.30**			
	This is made up as follows:			
31.01	Net Cash flows from Operating Activities		11,825,480	9,474,021
	No. of Share		39,220,866	39,220,866
	Total		**0.30**	**0.24**
31.01	**Reconciliation of net profit/(loss) after tax with cash flow from operating activities under**			
	Net Profit/(Loss) After Tax		47,479,694	40,736,075
	Adjustments to reconcile net income to net cash			
	Depreciation		4,232,862	19,510,025
	Finance Expenses		69,449,361	259,092,174
	Provision for WPPF		3,063,206	7,930,084
	Income Tax Expenses		14,350,440	38,210,431
	Excess Provision of Income Tax up to FY 2022-2023		-	(6,638,212)
	Short Provision of Deffered Tax Expenses		-	1,282,357
	Deffered Tax Liability		(566,012)	(2,525,055)
	Changes in operating assets and liabilities:			
	Stock of Inventories		16,455,010	(77,670,229)
	Trade Debtors		(78,410,000)	(35,528,433)
	Advance, Deposit & Prepayments		(57,112,842)	(425,259,409)
	Trade Creditors		(207,314)	475,552
	Liability for Expenses		(3,119,002)	12,071,010
	Income Tax Paid		(2,523,295)	(25,426,307)
	WPPF Paid		-	(5,699,364)

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2026 to Sept. 30, 2026	July 01, 2025 to Sept. 30, 2025
	Write off Other Receivable		-	5,883,555
	Bank Interest & Charge Paid		(1,266,628)	(36,859,640)
	Net Cash flows from Operating Activities		**11,825,480**	**(230,415,384)**

32.00 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	June 30, 2026
1	Advances, Deposits and Prepayments	Advance against Salary	782,800
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, 2026

Cost Value:

Annexure-A

Particulars	Cost (Amount in Taka)			Depreciation (Amount in Taka)				Written Down Value as at 30.09.2026
	Balance as at 01.07.2026	Addition /Adjustment	Balance as at 30.09.2026	Rate	Balance as at 01.07.2026	Charge during the Period	Balance as at 30.09.2026	
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%	91,559,241	343,207	91,902,448	54,569,900
Plant and Machinery	549,935,558		549,935,558	7%	376,146,937	3,041,301	379,188,238	170,747,320
Electrical Installation	8,281,083	-	8,281,083	10%	6,008,506	56,814	6,065,320	2,215,763
Furniture and Fixture	3,167,727	-	3,167,727	10%	2,423,679	18,601	2,442,280	725,447
Link Road	912,987	-	912,987	20%	896,437	828	897,264	15,723
Office Equipment	16,012,761	-	16,012,761	10%	12,760,677	81,302	12,841,979	3,170,782
Motor Vehicle	4,202,919	-	4,202,919	20%	4,170,490	1,621	4,172,111	30,808
Factory Equipment	97,603,557	-	97,603,557	10%	80,641,885	424,042	81,065,927	16,537,630
Total :	**1,333,019,768**	**-**	**1,333,019,768**		**574,607,851**	**3,967,716**	**578,575,567**	**754,444,201**

Revaluation Value :

Particulars	Revaluation (Amount in Taka)			Depreciation (Amount in Taka)				Cost Less Depreciation as at 30.09.2026
	Balance as at 01.07.2026	Addition /Adjustment	Balance as at 30.09.2026	Rate	Balance as at 01.07.2026	Charge during the Period	Balance as at 30.09.2026	
Land and Land Development	246,113,349	-	246,113,349	-	-		-	246,113,349
Building and Construction	61,540,058	-	61,540,058	2.5%	19,694,062	261,537	19,955,599	41,584,459
Plant and Machinery	3,268,320	-	3,268,320	7%	3,065,509	3,549	3,069,059	199,261
Electrical Installation	465,819	-	465,819	10%	463,449	59	463,508	2,311
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	-
Total :	**311,520,506**	**-**	**311,520,506**		**23,355,980**	**265,146**	**23,621,126**	**287,899,380**
Balance as on June 30, 2026	**1,644,540,274**	**-**	**1,644,540,274**		**597,963,831**	**4,232,862**	**602,196,693**	**1,042,343,580.88**

Allocation of depreciation charged during the year

Particulars	% of Allocation	Depreciation at Cost	Depreciation at Revaluation	Total
Factory Expenses	85.00%	3,372,559	225,374	3,597,933
Administrative Expenses	12.00%	476,126	31,818	507,943
Selling and Distribution Expenses	3.00%	119,031	7,954	126,986
Total	**100%**	**3,967,716**	**265,146**	**4,232,862**

Monospool Bangladesh PLC

Statement of Tax Depreciation

Calculation of Deffered Tax

Assessment Year 2025-2026
For the Year from 01-07-26 to 30-09-2026

Annexure-B

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	13,937,014	-	13,937,014	10%	348,425	-	348,425	13,588,589
3	Plant & Machinary	31,215,945		31,215,945	10%	780,399	-	780,399	30,435,547
4	Electrical Installation	1,066,849	-	1,066,849	10%	26,671	-	26,671	1,040,178
5	Furniture & Fixture	718,060	-	718,060	10%	17,951	-	17,951	700,108
6	Link Road	134,860	-	134,860	2%	674	-	674	134,186
7	Office Equipment	2,505,158	-	2,505,158	10%	62,629	-	62,629	2,442,529
8	Motor Vehicle	681,113	-	681,113	10%	17,028	-	17,028	664,085
9	Factory Equipment	7,933,079		7,933,079	10%	198,327	-	198,327	7,734,752
	Total:	**564,622,907**	**-**	**564,622,907**		**1,452,105**	**-**	**1,452,105**	**563,170,802**

Deferred Tax Liabilities as at September 30, 2026	**Carrying Amount**	**Tax Base**	**Taxable/ Deductible**
Property, Plant & Equipment except land at cost	248,013,373	56,739,974	191,273,399
Tax on business income			22.50%
Closing deferred tax liability/(assets)-at cost			**43,036,515**
Opening deferred tax liabilities/(assets)-at cost			(43,602,527)
Deferred tax expenses /(income)-at cost			**(566,012)**
Revaluation surplus on Land			246,113,349
Tax Rate on capital gain			8%
Closing deferred tax liabilities/(assets)-at revaluation			**19,689,068**
Opening deferred tax liabilities/(assets)-at revaluation			(19,689,068)
Deferred tax expense/(income)-at revaluation			**-**
Revaluation surplus on Building and Construction			41,786,031
Applicable Tax Rate on capital gain			15%
Closing Deferred tax liabilities/(assets)-at revaluation Building and Construction			**6,267,905**
Less: Opening Balance tax Liabilites/(Assets)-at Revaluation on Building and Construction			(6,307,677)
Deferred tax Expenses/(Income)			**(39,772)**