

Un-Audited

**2nd Quarter Ended Financial Statements
For The Period from July 01, 2025 to December 31, 2025**

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, 2025 to December 31, 2025

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Monospool Bangladesh PLC

Statement of Financial Position

As at December 31, 2025

Particulars	Notes	Amount in Taka	
		December 31, 2025	June 30, 2025
ASSETS			
Non-Current Assets		4,053,281,131	3,952,383,255
Property, Plant and Equipment	4.00	1,055,661,840	1,064,747,237
Capital Work-in-Progress	5.00	2,968,746,451	2,858,763,177
Long Term Investment	6.00	28,872,841	28,872,841
Current Assets		2,899,188,464	2,727,364,349
Inventories	7.00	864,292,987	935,088,510
Trade Receivable	8.00	621,694,680	582,065,028
Short Term Investment	9.00	36,520,845	10,430,372
Advances, Deposits and Prepayments	10.00	1,264,285,626	1,120,580,512
Advance Income Tax	11.00	25,327,294	18,713,095
Cash and Cash Equivalents	12.00	87,067,032	60,486,832
TOTAL ASSETS		6,952,469,596	6,679,747,603
EQUITY AND LIABILITIES			
		1,602,497,333	1,536,572,664
Share Capital	13.00	341,051,016	341,051,016
Capital Reserve	14.00	356,660,920	356,660,920
Revaluation Reserve	15.00	267,264,793	267,727,407
Retained Earnings	16.00	637,520,603	571,133,321
LIABILITIES			
Non-Current Liabilities		3,374,114,889	3,305,359,269
Deferred Tax Liabilities	17.00	69,836,161	71,113,531
Long Term Loan	18.00	3,304,278,728	3,234,245,738
Current Liabilities		1,975,857,374	1,837,815,670
Trade Payable	19.00	4,352,031	5,599,434
Liabilities for Expenses	20.00	38,917,614	31,791,886
Short Term Loan	21.00	1,612,739,235	1,506,894,016
Long Term Bank Loan-Current Portion	22.00	169,570,624	163,798,039
Un-paid Dividend	23.00	2,414,801	2,428,615
Worker's Profit Participation Fund	24.00	12,178,021	7,930,084
Provision for Income Tax	25.00	135,685,048	119,373,596
Total Liabilities		5,349,972,263	5,143,174,939
TOTAL EQUITY AND LIABILITIES		6,952,469,596	6,679,747,603
Net Assets Value Per Share (NAVPS)	26.00	46.99	45.05



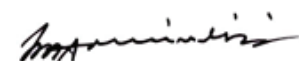
Company Secretary



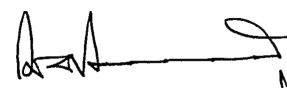
Chief Financial Officer



Director



Managing Director



Chairman

Dhaka, Bangladesh

Dated: January 31, 2026

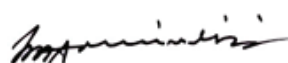
Monospool Bangladesh PLC
Statement of Profit or Loss and other Comprehensive Income
For the Period ended December 31, 2025

Particulars	Notes	Amount in Taka			
		July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec 31, 2024	Oct 01, 2025 to Dec 31, 2025	Oct 01, 2024 to Dec 31, 2024
Revenue	27.00	1,039,400,644	964,907,560	560,587,280	454,104,193
Cost of Goods Sold	28.00	(741,781,958)	(697,631,381)	(404,070,103)	(324,961,502)
Gross Profit		297,618,686	267,276,179	156,517,177	129,142,691
Operating Expenses		(23,869,736)	(29,694,184)	(11,803,640)	(14,992,007)
Administrative Expense	29.00	(12,621,898)	(15,199,101)	(6,301,562)	(7,637,359)
Selling and Distribution Expense	30.00	(11,247,838)	(14,495,083)	(5,502,078)	(7,354,648)
Operating Profit		273,748,950	237,581,995	144,713,537	114,150,684
Financial Expense	31.00	(185,555,743)	(152,103,772)	(111,264,505)	(81,136,647)
Profit before other income		88,193,207	85,478,223	33,449,032	33,014,037
Other Income	32.00	1,013,480	701,614	566,841	365,557
Profit/(Loss) Before Tax and WPPF		89,206,687	86,179,837	34,015,873	33,379,594
Provision for WPPF		(4,247,937)	(4,103,802)	(1,619,803)	(1,589,504)
Profit/(Loss) Before Tax		84,958,750	82,076,035	32,396,070	31,790,090
Income Tax Expenses		(19,115,719)	(18,592,792)	(7,289,116)	(7,215,613)
Current Tax (Expenses)/Income	33.00	(20,311,452)	(20,571,790)	(7,886,983)	(8,096,749)
Deferred Tax (Expenses)/Income		1,195,733	1,978,998	597,867	881,136
Net Profit/(Loss) After Tax		65,843,031	63,483,243	25,106,954	24,574,477
Earning Per Share (EPS)	34.00	1.93	1.86	0.74	0.72


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Dhaka, Bangladesh
Dated: January 31, 2026

Monospool Bangladesh PLC

Statement of Changes in Equity

As at December 31, 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	-	-	-	65,843,031	65,843,031
Transferred From Deferred Tax provision to Revaluation Reserve	-	-	81,638	-	81,638
Transfer from Revaluation Reserve to Retained Earnings	-	-	(544,251)	544,251	-
Balance as at 31.12.2025	341,051,016	356,660,920	267,264,793	637,520,603	1,602,497,333

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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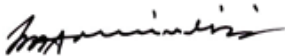
Company Secretary



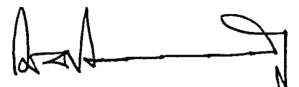
Chief Financial Officer



Director



Managing Director



Chairman

Dhaka, Bangladesh
Dated: January 31, 2026

Monospool Bangladesh PLC
Statement of Cash Flows
For the Period ended December 31, 2025

Particulars	Notes	Amount in Taka	
		July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec 31, 2024
<u>A. Cash Flow from Operating Activities:</u>			
Cash Received from Customer and Others		1,000,784,472	923,726,268
Less: Paid to Suppliers and Others		(823,597,563)	(966,628,890)
Less: Financial Expense		(90,124,479)	(18,026,653)
Less: Income Tax Paid		(10,614,199)	(3,128,791)
Net Cash flows from Operating Activities (A)		76,448,230	(64,058,066)
<u>B. Cash Flow from Investing Activities:</u>			
Acquisition of Property, Plant and Equipment		-	(591,250)
Advance against Works		-	(1,707,075)
Short Term Investment		(26,090,473)	(2,423,000)
Capital Work-in-Progress		(109,983,274)	(93,982,824)
Net Cash used in Investing Activities (B)		(136,073,747)	(98,704,149)
<u>C. Cash Flow from Financing Activities:</u>			
Long Term Loan Received/(Paid)		86,369,530	88,482,821
Short Term Loan Received/(Paid)		(150,000)	65,885,884
Received/(Payments) of others debt		-	100,000
Dividend Paid		(13,814)	(880,262)
Net Cash flows from/(Used by) Financing Activities (C)		86,205,716	153,588,443
Net Increase/(Decrease) in Cash and Bank Balance		26,580,199	(9,173,772)
Cash and Bank Balance at the opening of the year		60,486,832	56,549,515
Cash and Bank Balance at the end of the year		87,067,031	47,375,743

Net Operating Cash Flows per share(NOCFPS) 35.00 2.24 (1.88)



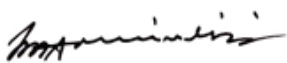
Company Secretary



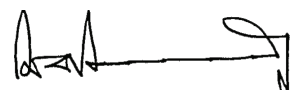
Chief Financial Officer



Director



Managing Director



Chairman

Dhaka, Bangladesh
Dated: January 31, 2026

Monospool Bangladesh PLC
Notes to the Financial Statements
For the period ended December 31, 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 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 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 on January 31, 2026.

2.03 Reporting period:

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

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 - 39.

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 December 31, 2025

Note No.	Particulars	Sub-Note	Amount in Taka	
			Dec. 31, 2025	June 30, 2025
4.00	Property, Plant and Equipment: Tk. 1,055,661,840			
	Non Revalued Assests		766,953,063	775,494,208
	Revalued Assests		288,708,777	289,253,029
	Total		1,055,661,840	1,064,747,237
4.01	Non Revalued Assests			
	Opening Balance		1,333,019,768	1,321,801,111
	Add: Addition made during the Period		-	11,218,657
	Closing Balance (a)		1,333,019,768	1,333,019,768
	Accumulated Depreciation			
	Opening Balance		557,525,560	539,132,729
	Add: Charged during the Period		8,541,145	18,392,831
	Closing Balance (b)		566,066,706	557,525,560
	Written Down Value (a-b)		766,953,063	775,494,208
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		22,267,477	21,150,284
	Add: Charged during the Period		544,251	1,117,193
	Closing Balance (b)		22,811,729	22,267,477
	Written Down Value (a-b)		288,708,777	289,253,029
	The details Schedule of Property, Plant and Equipment are shown in (Annexure- A).			
5.00	Capital Work-in-Progress: Tk. 2,968,746,451			
	This is Made up as follows:			
	Plant & Machinery		1,412,841,247	1,357,849,610
	Building & Other Construction		1,555,905,204	1,500,913,567
	Total		2,968,746,451	2,858,763,177
6.00	Long Term Investment: Tk.28,872,841			
	This is Made up as follows:			
	<u>BD.News & Entertainment:</u>			
	Opening Balance		28,872,841	31,272,841
	Add: Payment made during the Period		-	-
	Total Fund Available:		28,872,841	31,272,841
	Less: Received/Adjustment made during the Period		-	2,400,000
	Closing Balance		28,872,841	28,872,841
7.00	Inventories: Tk. 864,292,987			
	This is made up as follows:			
	Raw Materials in Stock		563,914,117	618,674,510
	Finished Goods		300,378,870	316,414,000
	Total		864,292,987	935,088,510

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

8.00 Trade Receivable : Tk. 621,694,680

This is made up as follows:

Receivable from parties

621,694,680	582,065,028
621,694,680	582,065,028

9.00 Short Term Investment: Tk. 36,520,845

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 (BB) FDR A/C NO. 15523100000891

Premier Bank (BB) FDR A/C NO. 15523100000888

Premier Bank (BB) FDR A/C NO. 15523100000853

Premier Bank (BB) FDR A/C NO. 15523100000871

Premier Bank (BB) FDR A/C NO. 15523100000889

Premier Bank (BB) FDR A/C NO. 15523100000858

Premier Bank (BB) FDR A/C NO. 15523100000859

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: Accrued Interest on FDR

Total

-	718,766
-	875,128
2,100,000	-
1,200,000	-
459,475	-
1,631,222	-
1,273,736	-
12,624,000	-
1,500,000	-
1,250,000	-
380,000	-
980,000	-
1,760,000	-
1,750,000	-
2,197,838	2,067,000
2,117,391	1,991,445
2,180,945	2,116,743
2,385,584	2,388,583
35,790,191	10,157,665
730,654	272,707
36,520,845	10,430,372

10.00 Advances, Deposits and Prepayments: Tk. 1,264,285,626

This is made up as follows:

Advances

Deposits

Advance against land purchases

Prepayments

Total

10.01	1,144,430,599	987,317,004
10.02	53,570,819	63,812,280
	55,250,000	55,250,000
10.03	11,034,208	14,201,228
	1,264,285,626	1,120,580,512

10.01 Advances: Tk.1,144,430,599

This is made up as follows:

Advance against Works

Advance against Salary and Wages

Advance against Purchases

Total

Note- 10.01.01	7,268,472	7,692,472
Note- 10.01.02	3,883,600	3,031,800
Note- 10.01.03	1,133,278,527	976,592,732
	1,144,430,599	987,317,004

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

10.01.01 Advance against Works: Tk.7,268,472

This is made up as follows:

ICB Capital management Ltd	1,200,000	1,200,000
Alif Transport Agency	80,000	125,000
Shagid Transport	-	79,000
Asco PLC Corporation	1,694,200	1,994,200
Pioneer Rubber Industries	347,745	347,745
Prime Gas Service	500,000	500,000
Prime Clearing House	471,261	471,261
Popular Enterprise	118,473	118,473
Karnaphuli Insurance Co. Ltd.	63,137	63,137
Takaful Islami Insurance Co Ltd.	2,969	2,969
Tanveer Paper Mills	24,978	24,978
Chitra Impex Ltd.	55,209	55,209
Md. Azim	2,710,500	2,710,500
Total	7,268,472	7,692,472

10.01.02 Advance against Salary and Wages: Tk.3,883,600

This is made up as follows:

Alamgir Hossain	40,000	40,000
Ataur Rahman	891,600	891,600
Najmul Haque	109,000	76,200
Protul kumar Mazumder	13,000	31,000
Khalid Hasan	71,500	14,500
Md. Humayun Bhuiyan	174,000	198,000
Md. Rashidul Haque	50,000	50,000
Ratan Mia	40,000	40,000
Aminur Rahman	54,000	-
Md.Zahirul Islam	75,500	28,500
Md. Rashed Talukder	50,000	50,000
Md. Aman Ullah	200,000	-
Mohammed Anisur Rahman	1,000,000	1,000,000
Rajob Dewan	12,000	24,000
Sawpon kumar Dutta	230,000	130,000
Md. Ibrahim Mollah	10,000	10,000
Md. Abdul Hashem	165,000	100,000
Md. Shahiduzzaman	50,000	-
Ashraf Ali	13,000	13,000
Zaker Hossain	50,000	50,000
Moshiur Rahman Ratan	85,000	85,000
Ashifur Rahman	200,000	100,000
Nazrul Islam	50,000	-
Nazrul Islam (Store)	50,000	-
Sabur Uddin	100,000	-
Polash Kumar Kondu	100,000	100,000
Total	3,883,600	3,031,800

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

10.01.03 Advance against Purchases: Tk.1,133,278,527

This is made up as follows:

Local Raw Materials		1,096,376,077	935,676,654
Partex Paper Mills Limited-		29,552	29,552
Bangladesh Press Holding		17,951,003	17,951,003
Mineral Paper Industries Ltd		18,502,864	18,502,864
BRB Cable Industries Ltd		54,031	54,031
L/C NO# 120225010077		-	4,013,628
King Scales		365,000	365,000
Total		1,133,278,527	976,592,732

10.02 Deposits: Tk.53,570,819

Earnest Money		5,713,054	7,340,553
Enlistment money		110,000	110,000
Bank Guarantee		11,638,959	7,376,959
Performance Guarantee		5,092,180	2,111,947
Other Security Deposits		31,016,626	46,872,821
Total		53,570,819	63,812,280

10.03 Prepayments: Tk.11,034,208

This is made up as follows:

Prepaid Insurance		237,084	1,219,999
Vat Current Account		10,797,124	12,981,229
Total		11,034,208	14,201,228

11.00 Advance Income Tax: Tk.25,327,294

This is made up as follows:

Opening Balance		18,713,095	58,284,822
Add: Addition during the Period		10,614,199	25,426,307
Less: Payment /Adjustment during the Period		(4,000,000)	(64,998,034)
Closing Balance		25,327,294	18,713,095

12.00 Cash and Cash Equivalents: Tk. 87,067,032

This is made up as follows:

Cash in Hand		9,095,456	38,576,296
Cash at Bank	Note- 12.01	77,971,576	21,910,536
Total		87,067,032	60,486,832

12.01 Cash-at-Bank: Tk. 77,971,576

This is made up as follows:

Details of Cash at Bank:

Sonali Bank Ltd., Local Office Br.33008364		49,186	49,531
A.B. Bank Ltd., Principal Br..208507430		6,091	5,157
Agrani Bank Ltd.-0200016427904(10180101)		5,365	6,078

Note No.	Particulars	Sub-Note	Amount in Taka	
			Dec. 31, 2025	June 30, 2025
	SIBL, Principal Br-0021330009899		378,364	9,395,754
	UCBL, Bashundhara Br.0099-1301-0000083		39,175	39,508
	Islami Bank Bangladesh Limited-Kalampur Branch 00709		15,684	16,259
	First Security Islami Bank #017711100000231		-	-
	Meghna Bank Ltd. #11011100000730		26,978	27,323
	SIBL, Bashundhura Br-0771360001186.		3,573	378,663
	SIBL, Bashundhura Br-(Dividend Payment)0771360001873		2,474,802	2,477,382
	Premier(BB)Dividend-15513100000091		17,061,397	-
	The Premier Bank Ltd.-0155111-00000320		29,788	30,133
	The Premier Bank Ltd.-0155131-0000061		282,261	1,086,117
	National Bank (Babubazar)-1031006494763		3,794,449	3,005
	Dutch Bangla Bank(Bashundhara)-1471100268048		100,712	12,987
	Premier Bank (Bashundhara)-15511100000681		33,554,474	3,907
	Premier(WWF)-15513100000088		4,439	-
	Premier(WPF)-15513100000087		4,439	-
	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		15,070,747	22,012
	Islami Bank Bangladesh Ltd. A/C # 184312		758,436	5,296,336
	Islami Bank Bangladesh(Head Office Complex)-298315		466,058	1,995,863
	Sonali Bank, Local Office Br.,A/C # 59696		19,967	20,312
	Social Islami Bank Ltd. # 0499		8,025	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		14,004	14,057
	Social Islami Bank Ltd. A/C # 332		21,287	21,856
	Social Islami Bank Ltd. A./C # 4131		2,119	2,660
	Social Islami Bank Ltd. A./C # 7472		41,075	10,710
	Social Islami Bank(Dhamrai SME) A/C #0611340033248		555	549
	Premier Bank, Bashundhara-00313		-	552
	Premier Bank, A/C NO#15513100000060		45,370	885,273
	Premier Bank (Bashundhara)-15513100000079		3,616,567	-
	Premier Bank, Banani Br.,A/C # CD-0104-11100012541		32,254	32,772
	Total		77,971,576	21,910,536

Monospool Bangladesh PLC

Notes to the Financial Statements

As at December 31, 2025

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

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
500,000,000	500,000,000

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
341,051,016	341,051,016

Paid-up Capital and are classified as follows:

Classification	No. of Share	Face value (Tk)	Total value (Tk)
Group-A : Sponsor and Director	13,997,088	10	139,970,880
Group-B : Financial Institutions	809,000	10	8,090,000
Group-C : General Public	19,299,013	10	192,990,130
Total :	34,105,101		341,051,010

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	70,236	0.21%	702,360
Bangladesh Development Group Ltd. Represented by Md. Mobarok Hossain	Nominee Director	1,085,022	3.18%	10,850,220
Magura Group PLC 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. Ashfaqu Islam	Sponsor Shareholder	44,721	0.13%	447,210
Mr. M.U. Ahmed		1,863	0.01%	18,630
Mr. Mohiuddin Ahmed		633	0.00%	6,330
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
Financial Institutions		809,000	2.37%	8,090,000
General Public		19,299,013	56.59%	192,990,130
Total		34,105,101	100%	341,051,010

Monospool Bangladesh PLC

Notes to the Financial Statements

As at December 31, 2025

Note No.	Particulars	Amount in Taka	
		Dec. 31, 2025	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	7255	3,688,001	10.81%
3001-----15000	600	3,960,575	11.61%
15001-----30000	58	1,176,710	3.45%
300001-----300000	28	1,335,622	3.92%
300001-----1500000	3	2,178,333	6.39%
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%
	7,949	34,105,101	100%

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.

594,434,860	594,434,860
(237,773,940)	(237,773,940)
356,660,920	356,660,920

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

Capital Reserve

Monospool Bangladesh PLC

Notes to the Financial Statements

As at December 31, 2025

Note No.	Particulars	Sub-Note	Amount in Taka	
			Dec. 31, 2025	June 30, 2025
15.00	Revaluation Reserve: Tk.267,264,793			
	This is made up as follows:			
	Opening Balance		267,727,407	268,677,021
	Deffered Tax provision on re-valuation surplus		81,638	167,579
	Adjustment of Depreciation on Re-valued Assets.		(544,251)	(1,117,193)
	Total		267,264,793	267,727,407
16.00	Retained Earnings: Tk. 637,520,603			
	This is made up as follows:			
	Opening Balance		571,133,321	482,670,096
	Profit/(Loss) during the Period		65,843,031	128,272,153
	12 % Cash Dividend 2023-2024		-	(40,926,121)
	Adjustment of Depreciation on Re-valued Assets		544,251	1,117,193
	Closing Balance		637,520,603	571,133,321
17.00	Deffered Tax Liabilities : Tk. 69,836,161			
	This is made up as follows:			
	Opening Balance		71,113,531	72,523,808
	Add: Short Provision of Deffered Tax Expenses		-	1,282,357
	Add/(Less): Deffered Tax Expenses/(Income) on cost	17.01	(1,195,733)	(2,525,055)
	Add/(Less): Deffered Tax Expenses/(Income) on revaluation		(81,638)	(167,579)
	Total		69,836,161	71,113,531
17.01	Deffered tax expenses /(income) On PPE Except Surplus Value			
	This is made up as follows:			
	Carrying Amount as per Company Policy		260,522,234	269,063,380
	Carrying Amount as per Tax Law		61,418,856	64,645,633
	Taxable Temporary Difference		199,103,378	204,417,747
	Applicable Tax Rate		22.5%	22.5%
	Total Deffered Tax Liability		44,798,260	45,993,993
	Less: Opening deffered tax		(45,993,993)	(48,519,048)
	Deffered tax expenses /(income) during the Period		(1,195,733)	(2,525,055)
	The details Calculation of Deffered Tax are shown in (Annexure- B).			
18.00	Long Term Loan: Tk.3,304,278,728			
	This is made up as follows:			
	Long Term Bank Loan	18.01	2,993,580,977	2,923,547,987
	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		3,304,278,728	3,234,245,738

Note No.	Particulars	Sub-Note	Amount in Taka	
			Dec. 31, 2025	June 30, 2025
18.01	Long Term Bank Loan: Tk. 2,993,580,977			
	This is made up as follows:			
	Social Islami Bank PLC	18.01.01	126,265,038	118,622,259
	Islami Bank Bangladesh PLC	18.01.02	667,164,345	620,312,188
	Southeast Bank PLC	18.01.03	209,529,948	289,181,138
	Phoneix finance and Investment Ltd.	18.01.04	1,221,800,745	1,153,254,084
	Premier Leasing and Finance Ltd.	18.01.05	768,820,902	742,178,319
	Total:		2,993,580,977	2,923,547,987
18.01.01	Social Islami Bank PLC.: Tk. 126,265,038			
	This is made up as follows:			
	HPSM # 0023600000754		14,424,898	14,424,898
	BIAM Term# 0023020001547		16,116,310	16,116,310
	BIAM Term # 0023020001571		3,093,383	3,093,383
	BIAM Term # 0023020001211		22,051,531	22,051,531
	BIAM Term # 0023020001233		7,475,651	7,475,651
	BIAM Term # 0023020001255		18,721,734	18,721,734
	BIAM Term # 0023020001277		5,944,422	6,075,167
	Principal Outstanding		87,827,929	87,958,674
	Add: Interest Outstatnding		38,437,109	30,663,585
	Total		126,265,038	118,622,259
18.01.02	Islami Bank Bangladesh PLC : Tk. 667,164,345			
	This is made up as follows:			
	IBBL Project Loan # 107714		78,133,597	72,361,012
	IBBL Capital Machinery # 123914		296,764,726	275,858,327
	IBBL Project Loan # 111305		351,879,986	327,288,850
	IBBL Project Loan # 139012		18,519,633	17,165,011
	Sub-Total:		745,297,942	692,673,200
	Less: Current Portion of IBBL Project Loan # 107714		78,133,597	72,361,012
	Total:		667,164,345	620,312,188
	IBBL Project Loan # 107714			
	This is made up as follows:			
	Principal		51,037,928	51,037,928
	Add: Interest Outstatnding		27,095,669	21,323,084
	Total		78,133,597	72,361,012
18.01.03	Southeast Bank PLC			
	This is made up as follows:			
	Time Loan # 7706		79,565,056	110,816,039
	Time Loan # 7707		129,964,891	178,365,098
	Total		209,529,948	289,181,138
18.01.04	Phoneix finance and Investment Ltd. : Tk. 1,221,800,745			
	This is made up as follows:			
	PFIL/SME/TL-64/2017		107,139,678	107,139,678
	PFIL/SME/TL-57/17		321,821,488	321,821,488
	PFIL/SME/TL-56/17		303,006,231	286,550,696
	Principal Outstanding		731,967,397	715,511,862
	Add: Interest Outstatnding		489,833,348	437,742,222
	Total		1,221,800,745	1,153,254,084

Note No.	Particulars	Sub-Note	Amount in Taka	
			Dec. 31, 2025	June 30, 2025
18.01.05	Premier Leasing and Finance Ltd.			
	This is made up as follows:			
	TF-2357		436,019,516	421,197,105
	TF-2595		332,801,386	320,981,214
	Total		768,820,902	742,178,319
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 Developent Group		69,304,448	69,304,448
	Total		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
19.00	Trade Payable Tk.4,352,031			
	This is made up as follows:			
	Arafat Traders		-	111,780
	M/S Aleya Enterprise		154,640	162,299
	Newaj Traders		154,014	172,627
	Sahanoor Printing & Packaging Ltd		646,410	749,275
	Soulmate Packaging & Accessories Ltd.		316,460	299,928
	Payables for Raw Materials		1,314,087	1,401,240
	Payables for Mechanical & Electrical		367,614	590,945
	Payables for Chemicals		224,899	282,092
	Payables for Power, Fuel & Lubricants		214,980	269,002
	Payables for Packing Materials		508,460	683,068
	Payables for Carrying, Loading & Unloading		326,418	497,398
	Payables for Overhead		124,049	379,780
	Total		4,352,031	5,599,434
20.00	Liabilities for Expenses: Tk.38,917,614			
	This is made up as follows:			
	Wages, Salary and Allowance		9,616,249	9,724,924
	G Kibra & Co		-	230,000
	Haruner Rashid & Associates		35,000	35,000
	Gas Bill		9,589,543	8,000,156
	Electricity Bill		19,618,611	13,609,355
	Link 3 Technologies		12,150	105,325
	Grameen Phone		24,696	21,001
	Robi Axiata Ltd		11,865	13,577
	Pinnacle Power Ltd		-	43,048
	Information Service Network Ltd.		2,500	2,500
	Tetra Host Bangladesh		7,000	7,000
	Total		38,917,614	31,791,886

Note No.	Particulars	Sub-Note	Amount in Taka	
			Dec. 31, 2025	June 30, 2025
21.00	Short Term Loan: Tk.1,612,739,235			
	This is made up as follows:			
	Details of Short Term Loan are as Follows:			
	Social Islami Bank PLC	21.01	201,728,911	185,190,257
	Islami Bank Bangladesh PLC	21.02	1,411,010,324	1,321,703,759
	Total		1,612,739,235	1,506,894,016
21.01	Social Islami Bank PLC.: Tk.201,728,911			
	Details of Social Islami Bank Ltd. (SIBL) Short Term Loan are as Follows:			
	<u>Bai Muazzal (Commercial)</u>			
	This is made up as follows:			
	Principal		119,999,290	119,999,290
	Add: Interest Outstanding		60,448,080	45,261,716
	Sub Total		180,447,370	165,261,006
	<u>Bai Muazzal (Trust Receipt)</u>			
	This is made up as follows:			
	Principal		17,282,981	17,432,981
	Add: Interest Outstanding		3,998,560	2,496,270
	Sub Total		21,281,541	19,929,251
	Total		201,728,911	185,190,257
21.02	Islami Bank Bangladesh PLC.: Tk.1,411,010,324			
	Details of Islami Bank Ltd. (IBBL) Short Term Loan are as Follows:			
	<u>PIF-MPI</u>			
	Principal		276,642,600	276,642,600
	Add: Interest Outstanding		286,047,834	254,243,941
	Sub-Total		562,690,434	530,886,541
	<u>Murabaha TR</u>			
	Principal		343,593,550	343,593,550
	Add: Interest Outstanding		307,906,532	263,641,842
	Sub-Total		651,500,082	607,235,392
	<u>PIF-MIB</u>			
	Principal		112,457,097	112,457,097
	Add: Interest Outstanding		84,362,711	71,124,729
	Sub-Total		196,819,808	183,581,826
	Total		1,411,010,324	1,321,703,759
22.00	Long Term Bank Loan-Current Portion Tk.169,570,624			
	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		78,133,597	72,361,012
	Sub-Total		106,321,713	100,549,128
	PFIL/SME/TL-64/17		15,686,767	15,686,767
	PFIL/SME/TL-57/17		47,562,143	47,562,143
	Sub-Total		63,248,910	63,248,910
	Total		169,570,624	163,798,039

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

23.00 Un-paid Dividend: Tk. 2,414,801

This is made up as follows:

Opening Balance		2,428,615	3,081,169
Add: Declared during the Period		-	40,926,121
Total		2,428,615	44,007,290
Less: Paid during the Period		(13,814)	(41,578,675)
Closing Balance	23.01	2,414,801	2,428,615

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	801,908	802,828
Final dividend for the Year 2022-23	1,175,912	1,177,605
Final dividend for the Year 2023-24	432,958	444,159
Total :	2,414,801	2,428,615

24.00 Worker's Profit Participation Fund: Tk.12,178,021

This is made up as follows:

Opening Balance	7,930,084	5,699,364
	7,930,084	5,699,364
Less: Payment made during the Period	-	(5,699,364)
Available Balance	7,930,084	-
Add: Addition during the Period	4,247,937	7,930,084
Closing Balance	12,178,021	7,930,084

25.00 Provision for Income Tax: Tk.135,685,048

This is made up as follows:

Opening Balance	119,373,596	152,799,411
Less: Excess Provision of Income Tax up to FY 2022-2023	-	(6,638,212)
Add: Addition during the Period	20,311,452	38,210,431
Sub-Total	139,685,048	184,371,630
Less: Tax adjustment during the Period	(4,000,000)	(64,998,034)
Closing Balance	135,685,048	119,373,596

26.00 Net Assets Value per share (NAV): Tk. 46.99

Shareholders Equity	1,602,497,333	1,536,572,664
No. of Share	34,105,101	34,105,101
Total	46.99	45.05

Monospool Bangladesh PLC
Notes to the Financial Statements
For the Period ended December 31, 2025

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

27.00 Revenue: Tk.1,039,400,644

This is made up as follows:

Computer Paper /Cheque Books/NCR/Khata & Other Security Products	256,483,685	122,225,676
Photocopy Paper/Recycled Paper/Waste Paper/ATM Roll/TP Roll/News Print/Cartridge/KPM/Roll/Offset Paper/Others	782,916,959	842,681,884
Total	1,039,400,644	964,907,560

28.00 Cost of Goods Sold: Tk741,781,958

This is made up as follows:

Materials Consumed	28.01	621,283,520	592,853,744
Factory Overhead	28.02	104,463,308	120,740,701
Cost of Manufactured		725,746,828	713,594,445
Opening Work-in-Process		-	-
		725,746,828	713,594,445
Closing Work-in-Process		-	-
Cost of Production		725,746,828	713,594,445
Opening Finished Goods		316,414,000	294,836,483
		1,042,160,828	1,008,430,928
Closing Finished Goods		300,378,870	310,799,547
Total		741,781,958	697,631,381

28.01 Raw Materials Consumed: Tk.621,283,520

This is made up as follows:

Opening Raw Materials	618,674,510	562,581,798
Purchase during the Period	566,523,127	655,268,724
Raw Materials Available	1,185,197,637	1,217,850,522
Closing Raw Materials	563,914,117	624,996,778
Raw Materials Consumed	621,283,520	592,853,744

28.02 Factory Overhead: Tk.104,463,308

This is made up as follows:

Wages, Salary and Allowance	34,187,514	31,333,679
Entertainment	120,154	110,180
Repair, Maintenance and Others	254,013	242,041
Medical Expenses	20,099	87,497
Stationery and Others	90,145	88,451
Travelling and Conveyance	84,240	78,405
Insurance Expenses	603,964	921,716
Gas Bill	19,362,573	26,102,867
Electricity Bill	41,758,528	53,598,579
Depreciation on at Cost	7,259,974	7,500,788
Depreciation on at Revaluation	462,614	474,807
Registration & Renewal fees	-	26,100

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec. 31, 2024
	Cleaning and Sanitation		10,411	9,260
	Loading and Unloading Expenses		69,000	-
	Carriage Inward		135,540	133,467
	Mobile bill		44,540	32,864
	Total		104,463,308	120,740,701

29.00 Administrative Expenses: Tk.12,621,898

This is made up as follows:

Salary and Allowance	9,009,799	11,633,075
Board Meeting Fee	226,000	226,000
AGM Expenses	531,000	572,200
EGM Expenses	-	146,700
Car Running, Fuel & Maintenances	173,401	170,466
Cleaning and Sanitation	201,401	198,078
Depreciation on at Cost	1,024,937	1,058,935
Depreciation on at Revaluation	65,310	67,032
Entertainment	489,041	482,942
Form, Fees and License	13,360	67,012
Insurance Expenses	393,074	81,168
Stationery and Others	48,450	46,396
Service Charge	25,481	22,000
Travelling and Conveyance	58,704	56,284
Telephone, Fax and Internet	235,401	232,619
Mobile Bill	126,538	-
Books Newspaer and periodicals	-	7,970
Repair & Maintenance	-	39,650
Registration and Renewals	-	90,575
Total	12,621,898	15,199,101

30.00 Selling and Distribution Expenses: Tk.11,247,838

This is made up as follows:

Salary and Allowance	10,600,181	13,891,011
Books, News Paper and Periodicals	4,546	4,442
Carriage Outward	65,401	49,375
Depreciation on at Cost	256,234	264,734
Depreciation on at Revaluation	16,328	16,758
Entertainment	39,871	36,095
Car Running & Repairing Expenses	46,870	36,185
Printing & Stationery Expenses	41,046	37,373
Travelling and Conveyance	112,320	99,030
Tender Schedule Expenses	65,041	60,080
Total	11,247,838	14,495,083

31.00 Financial Expense: Tk.185,555,743

This is made up as follows:

Bank Loan Interest On (SIBL)	25,914,433	22,747,443
Bank Loan Interest on (IBBL)	95,079,150	70,261,353
Interest Expenses of PFIL	63,338,562	58,573,299
Bank Charges and Others	1,223,598	521,677
Total	185,555,743	152,103,772

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

32.00 Other Income: Tk.1,013,480

This is made up as follows:

Wastage Sale	51,040	48,464
Interest on FDR	582,896	540,228
Interest on Bank	69,355	112,921
Accrued Interest on FDR	310,189	-
Total	1,013,480	701,614

33.00 Current Tax: Tk. 20,311,452

This is made up as follows:

Profit before Tax	84,958,750	82,076,035
Add: Accounting base depreciation	8,541,145	9,383,053
Less: Tax base depreciation	(3,226,777)	(4,132,714)
Add: Accounting base WPPF	-	4,103,802
Less: Tax base WPPF	-	-
Taxable Profit for Current Tax	90,273,118	91,430,176
Applicable Tax Rate	22.50%	22.50%
Provision for Income tax	20,311,452	20,571,790
Advance tax paid	10,614,199	3,128,791
22.5% on Profit before Tax	20,311,452	20,571,790
1% on gross receipt	10,394,006	5,789,445
Provision for Income tax (Whichever is higher)	20,311,452	20,571,790

34.00 Earning Per Share (Basic): Tk. 1.93

This is made up as follows:

Net Profit after Tax	65,843,031	63,483,243
Number of Ordinary Shares	34,105,101	34,105,101
Total	1.93	1.86

35.00 Net Operating Cash Flows per share(NOCFPS): TK. 2.24

This is made up as follows:

Net Cash flows from Operating Activities	76,448,230	(64,058,066)
No. of Share	34,105,101	34,105,101
Total	2.24	(1.88)

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

Net Profit/(Loss) After Tax	65,843,031	63,483,243
Adjustments to reconcile net income to net cash		
Depreciation	9,085,397	9,383,053
Finance Expenses	185,555,743	152,103,772
Provision for WPPF	4,247,937	4,103,802
Income Tax Expenses	20,311,452	20,571,790
Deffered Tax Liability	(1,195,733)	(1,978,997)

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

Changes in operating assets and liabilities:

Stock of Inventories	70,795,523	(78,378,044)
Trade Debtors	(39,629,653)	(41,882,907)
Advance, Deposit & Prepayments	(143,705,114)	(176,817,421)
Trade Creditors	(1,247,403)	500,923
Liability for Expenses	7,125,728	6,008,164
Income Tax Paid	(10,614,199)	(3,128,791)
WPPF Paid	-	-
Bank Interest & Charge Paid	(90,124,479)	(18,026,653)
Net Cash flows from Operating Activities	76,448,230	(64,058,066)

36.00 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	Dec.31, 2025
1	Advances, Deposits and Prepayments	Advance against Salary	3,883,600
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 December 31, 2025

Cost Value:

Annexure-A

Particulars	Cost (Amount in Taka)			Depreciation (Amount in Taka)				Written Down Value as at 31.12.2025
	Balance as at 01.07.2025	Addition /Adjustment	Balance as at 31.12.2025	Rate	Balance as at 01.07.2025	Charge during the Period	Balance as at 31.12.2025	
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	704,014	90,855,227	55,617,121
Plant and Machinery	549,935,558	-	549,935,558	7%	363,066,073	6,540,432	369,606,505	180,329,053
Electrical Installation	8,281,083	-	8,281,083	10%	5,755,997	126,254	5,882,251	2,398,832
Furniture and Fixture	3,167,727	-	3,167,727	10%	2,341,007	41,336	2,382,343	785,384
Link Road	912,987	-	912,987	20%	892,299	2,069	894,368	18,619
Office Equipment	16,012,761	-	16,012,761	10%	12,399,334	180,671	12,580,006	3,432,755
Motor Vehicle	4,202,919	-	4,202,919	20%	4,162,383	4,054	4,166,436	36,483
Factory Equipment	97,603,557	-	97,603,557	10%	78,757,255	942,315	79,699,570	17,903,987
Total :	1,333,019,768	-	1,333,019,768		557,525,560	8,541,145	566,066,706	766,953,063

Revaluation Value :

Particulars	Revaluation (Amount in Taka)			Depreciation (Amount in Taka)				Cost Less Depreciation as at 31.12.2025
	Balance as at 01.07.2025	Addition /Adjustment	Balance as at 31.12.2025	Rate	Balance as at 01.07.2025	Charge during the Period	Balance as at 31.12.2025	
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	536,487	19,157,575	42,382,483
Plant and Machinery	3,268,320	-	3,268,320	7%	3,050,244	7,633	3,057,877	210,443
Electrical Installation	465,819	-	465,819	10%	463,186	132	463,317	2,502
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		22,267,477	544,251	22,811,729	288,708,777

Balance as on December 31, 2025	1,644,540,274	-	1,644,540,274		579,793,038	9,085,397	588,878,434	1,055,661,839.89
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Allocation of depreciation charged during the year

Particulars	% of Allocation	Depreciation at Cost	Depreciation at Revaluation	Total
Factory Expenses	85.00%	7,259,974	462,614	7,722,587
Administrative Expenses	12.00%	1,024,937	65,310	1,090,248
Selling and Distribution Expenses	3.00%	256,234	16,328	272,562
Total	100%	8,541,145	544,251	9,085,397

Monospool Bangladesh PLC

Statement of Tax Depreciation

Calculation of Deffered Tax

Assessment Year 2024-2025

For the Year from 01-07-25 to 31-12-25

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	15,485,571	-	15,485,571	10%	774,279	-	774,279	14,711,293
3	Plant & Machinery	34,684,384	-	34,684,384	10%	1,734,219	-	1,734,219	32,950,164
4	Electrical Installation	1,185,388	-	1,185,388	10%	59,269	-	59,269	1,126,118
5	Furniture & Fixture	797,844	-	797,844	10%	39,892	-	39,892	757,952
6	Link Road	137,613	-	137,613	2%	1,376	-	1,376	136,236
7	Office Equipment	2,783,509	-	2,783,509	10%	139,175	-	139,175	2,644,333
8	Motor Vehicle	756,792	-	756,792	10%	37,840	-	37,840	718,953
9	Factory Equipment	8,814,532	-	8,814,532	10%	440,727	-	440,727	8,373,806
	Total:	571,076,461	-	571,076,461		3,226,777	-	3,226,777	567,849,684

Deferred Tax Liabilities as at December 31, 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)

Carrying Amount	Tax Base	Taxable/ Deductible
260,522,234	61,418,856	199,103,378
		22.50%
		44,798,260
		(45,993,993)
		(1,195,733)
		246,113,349
		8%
		19,689,068
		(19,689,068)
		-
		42,595,428
		15%
		6,389,314
		(6,470,952)
		(81,638)