

Un-Audited

**3rd Quarter Ended Financial Statements
For The Period from July 01, 2025 to March 31, 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, 2025 to March 31, 2026

Contents of the report

Serial No.	Particulars	Page No.
1	Statement of Financial Position	1
2	Statement of Profit or Loss and other Comprehensive Income	2
3	Statement of Changes in Equity	3
4	Statement of Cash Flows	4
5	Notes to the Financial Statements	5-21
6	Schedule of Property, Plant & Equipment (Annexure-A)	22
7	Calculation of Deffered Tax (Annexure-B)	23

Monospool Bangladesh PLC

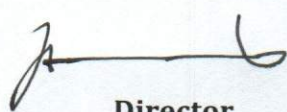
Statement of Financial Position

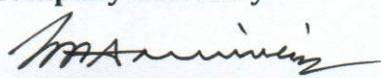
As at March 31, 2026

Particulars	Notes	Amount in Taka	
		March 31, 2026	June 30, 2025
ASSETS			
Non-Current Assets		4,093,710,888	3,952,383,255
Property, Plant and Equipment	4.00	1,051,119,141	1,064,747,237
Capital Work-in-Progress	5.00	3,013,718,906	2,858,763,177
Long Term Investment	6.00	28,872,841	28,872,841
Current Assets		3,025,476,381	2,727,364,349
Inventories	7.00	754,462,984	935,088,510
Trade Receivable	8.00	679,484,017	582,065,028
Short Term Investment	9.00	37,373,445	10,430,372
Advances, Deposits and Prepayments	10.00	1,436,928,326	1,120,580,512
Advance Income Tax	11.00	38,514,654	18,713,095
Cash and Cash Equivalents	12.00	78,712,955	60,486,832
TOTAL ASSETS		7,119,187,269	6,679,747,603
EQUITY AND LIABILITIES			
		1,640,577,302	1,536,572,664
Share Capital	13.00	392,208,660	341,051,016
Capital Reserve	14.00	356,660,920	356,660,920
Revaluation Reserve	15.00	267,033,487	267,727,407
Retained Earnings	16.00	624,674,236	571,133,321
LIABILITIES			
Non-Current Liabilities		3,449,410,696	3,305,359,269
Deferred Tax Liabilities	17.00	69,197,475	71,113,531
Long Term Loan	18.00	3,380,213,220	3,234,245,738
Current Liabilities		2,029,199,270	1,837,815,670
Trade Payable	19.00	4,136,127	5,599,434
Liabilities for Expenses	20.00	37,312,886	31,791,886
Short Term Loan	21.00	1,645,514,118	1,506,894,016
Long Term Bank Loan-Current Portion	22.00	171,458,328	163,798,039
Un-paid Dividend	23.00	2,665,482	2,428,615
Worker's Profit Participation Fund	24.00	15,751,002	7,930,084
Provision for Income Tax	25.00	152,361,327	119,373,596
Total Liabilities		5,478,609,966	5,143,174,939
TOTAL EQUITY AND LIABILITIES		7,119,187,269	6,679,747,603
Net Assets Value Per Share (NAVPS)	26.00	41.83	39.18


Company Secretary


Chief Financial Officer


Director

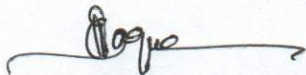

Managing Director


Chairman


Dhaka, Bangladesh
Dated: April 29, 2026

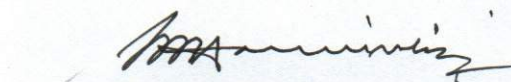
Monospool Bangladesh PLC
Statement of Profit or Loss and other Comprehensive Income
For the Period ended March 31, 2026

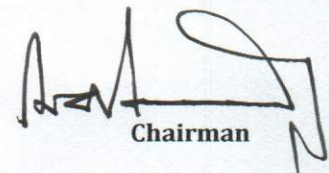
Particulars	Notes	July 01, 2025 to March 31, 2026	July 01, 2024 to March 31,2025	Jan 01, 2026 to March 31, 2026	Jan 01,2025 to March 31,2025
Revenue	27.00	1,597,250,052	1,470,325,527	557,849,408	505,417,967
Cost of Goods Sold	28.00	(1,146,111,209)	(1,059,161,906)	(404,329,251)	(361,530,526)
Gross Profit		451,138,843	411,163,621	153,520,157	143,887,441
Operating Expenses		(34,638,497)	(45,329,586)	(10,768,762)	(15,635,402)
Administrative Expense		(18,271,380)	(23,177,878)	(5,649,483)	(7,978,777)
Selling and Distribution Expense		(16,367,117)	(22,151,708)	(5,119,279)	(7,656,625)
Operating Profit		416,500,346	365,834,035	142,751,395	128,252,039
Financial Expense	29.00	(254,589,518)	(207,036,993)	(69,033,775)	(54,933,221)
Profit before other income		161,910,828	158,797,042	73,717,620	73,318,818
Other Income		2,328,454	1,077,074	1,314,974	375,460
Profit/(Loss) Before Tax and WPPF		164,239,282	159,874,116	75,032,594	73,694,278
Provision for WPPF		(7,820,918)	(7,613,053)	(3,572,981)	(3,509,251)
Profit/(Loss) Before Tax		156,418,364	152,261,063	71,459,613	70,185,027
Income Tax Expenses		(35,194,132)	(34,447,266)	(16,078,413)	(15,854,473)
Current Tax (Expenses)/Income	30.00	(36,987,731)	(37,743,666)	(16,676,279)	(17,171,876)
Deferred Tax (Expenses)/Income		1,793,599	3,296,400	597,866	1,317,403
Net Profit/(Loss) After Tax		121,224,232	117,813,797	55,381,200	54,330,554
Earning Per Share (EPS)	31.00	3.09	3.00	1.41	1.39


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Dhaka, Bangladesh
Dated: April 29, 2026

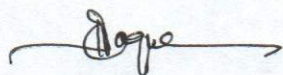
Monospool Bangladesh PLC

Statement of Changes in Equity

As at March 31, 2026

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	-	-	-	121,224,232	121,224,232
15% Stock Dividend-2024-2025	51,157,644			(51,157,644)	-
5% Cash Dividend-2024-2025				(17,342,050)	(17,342,050)
Transferred From Deferred Tax provision to Revaluation Reserve	-	-	122,457	-	122,457
Transfer from Revaluation Reserve to Retained Earnings	-	-	(816,377)	816,377	-
Balance as at 31.03.2026	392,208,660	356,660,920	267,033,486	624,674,236	1,640,577,302

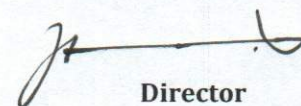
Balance as at 30.06.2025	341,051,016	356,660,920	267,727,407	571,133,321	1,536,572,664
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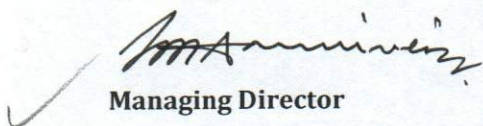
Company Secretary



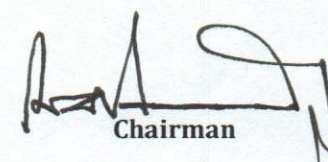
Chief Financial Officer



Director



Managing Director



Chairman

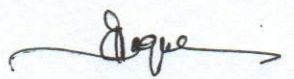
Dhaka, Bangladesh
Dated: April 29, 2026

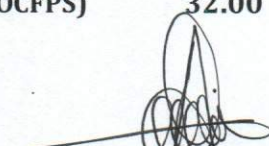
Monospool Bangladesh PLC

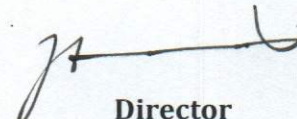
Statement of Cash Flows For the Period ended March 31, 2026


Particulars	Notes	Amount in Taka	
		July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025
<u>A. Cash Flow from Operating Activities:</u>			
Cash Received from Customer and Others		1,502,159,517	1,426,292,774
Less: Paid to Suppliers and Others		(1,298,786,206)	(1,512,346,517)
Less: Financial Expense		(91,033,630)	(33,609,740)
Less: Income Tax Paid		(23,801,559)	(11,170,150)
Net Cash flows from Operating Activities (A)		88,538,122	(130,833,633)
<u>B. Cash Flow from Investing Activities:</u>			
Acquisition of Property, Plant and Equipment		-	(591,250)
Advance against Works		-	
Short Term Investment		(26,943,073)	(2,626,293)
Capital Work-in-Progress		(154,955,729)	(159,235,610)
Net Cash used in Investing Activities (B)		(181,898,802)	(162,453,153)
<u>C. Cash Flow from Financing Activities:</u>			
Long Term Loan Received/(Paid)		128,841,986	145,735,609
Short Term Loan Received/(Paid)		(150,000)	218,635,844
Received/(Payments) of others debt			(10,789,492)
Dividend Paid		(17,105,183)	(41,391,474)
Net Cash flows from/(Used by) Financing Activities (C)		111,586,803	312,190,487
Net Increase/(Decrease) in Cash and Bank Balance		18,226,122	18,903,701
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		78,712,954	75,453,216

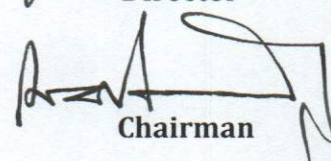
Net Operating Cash Flows per share(NOCFPS) 32.00 2.26 (3.34)


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Dhaka, Bangladesh
Dated: April 29, 2026

Monospool Bangladesh PLC
Notes to the Financial Statements
For the period ended March 31, 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 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 April 29, 2026.

2.03 Reporting period:

The financial statements cover one year from **01 July 2025 to 31 March 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 March 31, 2026.
- b) Statement of Profit or Loss and Other Comprehensive Income for the Period ended March 31, 2026.
- c) Statement of Changes in Equity for the Period ended March 31, 2026.
- d) Statement of Cash Flows for the Period ended March 31, 2026.
- e) Accounting Policy Notes to the financial statements for the Period ended March 31, 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 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 March 31, 2026

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2026	June 30, 2025
4.00	Property, Plant and Equipment: Tk. 1,051,119,141			
	Non Revalued Assests		762,682,490	775,494,208
	Revalued Assests		288,436,652	289,253,029
	Total		1,051,119,141	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		12,811,718	18,392,831
	Closing Balance (b)		570,337,278	557,525,560
	Written Down Value (a-b)		762,682,490	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		816,377	1,117,193
	Closing Balance (b)		23,083,854	22,267,477
	Written Down Value (a-b)		288,436,652	289,253,029
	The details Schedule of Property, Plant and Equipment are shown in (Annexure- A).			
5.00	Capital Work-in-Progress: Tk. 3,013,718,906			
	This is Made up as follows:			
	Plant & Machinery		1,435,327,475	1,357,849,610
	Building & Other Construction		1,578,391,431	1,500,913,567
	Total		3,013,718,906	2,858,763,177
6.00	Long Term Investment: Tk.28,872,841			
	This is Made up as follows:			
	BD.News & Entertainment:			
	Opening Balance		28,872,841	31,272,841
	Add: Payment made during the Period		-	-
	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. 754,462,984			
	This is made up as follows:			
	Raw Materials in Stock		464,084,114	618,674,510
	Finished Goods		290,378,870	316,414,000
	Total		754,462,984	935,088,510

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

8.00 Trade Receivable : Tk. 679,484,017

This is made up as follows:

Receivable from parties

679,484,017	582,065,028
679,484,017	582,065,028

Ageing of Trade Receivables:

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

Due within 3 months

Due over 3 months but within 6 months

Due over 6 months

Total

436,228,739	398,248,892
243,255,278	183,816,136
-	-
679,484,017	582,065,028

9.00 Short Term Investment: Tk. 37,373,445

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
2,141,917	-
1,222,667	-
459,475	-
1,631,222	-
1,300,980	-
12,884,013	-
1,529,083	-
1,273,736	-
387,978	-
1,000,461	-
1,794,644	-
1,784,431	-
2,197,838	2,067,000
2,117,391	1,991,445
2,215,295	2,116,743
2,385,584	2,388,583
36,326,715	10,157,665
1,046,730	272,707
37,373,445	10,430,372

10.00 Advances, Deposits and Prepayments: Tk. 1,436,928,326

This is made up as follows:

Advances

Deposits

Advance against land purchases

Prepayments

Total

10.01	1,288,926,061	987,317,004
	63,830,012	63,812,280
	55,250,000	55,250,000
	28,922,253	14,201,228
	1,436,928,326	1,120,580,512

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

10.01 Advances: Tk.1,288,926,061

This is made up as follows:

Advance against Works	7,869,472	7,692,472
Advance against Salary and Wages	4,073,000	3,031,800
Advance against Purchases	1,276,983,589	976,592,732
Total	1,288,926,061	987,317,004

11.00 Advance Income Tax: Tk.38,514,654

This is made up as follows:

Opening Balance	18,713,095	58,284,822
Add: Addition during the Period	23,801,559	25,426,307
Less: Payment /Adjustment during the Period	(4,000,000)	(64,998,034)
Closing Balance	38,514,654	18,713,095

12.00 Cash and Cash Equivalents: Tk. 78,712,955

This is made up as follows:

Cash in Hand	41,247,905	38,576,296
Cash at Bank	37,465,050	21,910,536
Total	78,712,955	60,486,832

Note- 12.01

12.01 Cash-at-Bank: Tk. 37,465,050

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	1,433	5,157
Agrani Bank Ltd.-0200016427904(10180101)	5,365	6,078
SIBL, Principal Br-0021330009899	454,517	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	26,748	27,323
SIBL, Bashundhura Br-0771360001186.	171,073	378,663
SIBL, Bashundhura Br-(Dividend Payment)0771360001873	2,474,802	2,477,382
Premier(BB)Dividend-15513100000091	315,098	-
The Premier Bank Ltd.-0155111-00000320	29,788	30,133
The Premier Bank Ltd.-0155131-0000061	774,230	1,086,117
National Bank (Babubazar)-1031006494763	7,091,800	3,005
Dutch Bangla Bank(Bashundhara)-1471100268048	100,712	12,987
Janata Bank PLC(New Market Corp.)-1007309095	100,807	-
Premier Bank (Bashundhara)-15511100000681	2,926,854	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	2,358	26,203
Southeast Bank (Pincipal)-000213100002349	41,122	-
Islami Bank Bangladesh Ltd. A/C # 15209	21,266,527	22,012

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2026	June 30, 2025
	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		18,115	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		40,730	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		141,805	-
	Premier Bank, Banani Br.,A/C # CD-0104-11100012541		32,254	32,772
	Total		37,465,050	21,910,536

Monospool Bangladesh PLC

Notes to the Financial Statements

As at March 31, 2026

Note No.	Particulars	Amount in Taka	
		March 31, 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

Add: 15 % Stock Dividend 51,15,764 Ordinary Shares @Tk 10.00 each

341,051,016	341,051,016
51,157,644	-
392,208,660	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	16,171,647	10	161,716,470
Group-B : Financial Institutions	930,000	10	9,300,000
Group-C : General Public	22,119,219	10	221,192,190
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	2,366,240	6.03%	23,662,400
Mr. Mostafa Jamal Mohiuddin	Sponsor Shareholder	155,771	0.40%	1,557,710
Bangladesh Development Group Ltd. 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	2,833,600	7.22%	28,336,000
Mr. MD. Anwar Hossain	Director	2,125,200	5.42%	21,252,000
Prof.Dr.Ataur Rahman	Independent Director	-	0.00%	-
Prof. Dr.Shamsun Nahar		-	0.00%	-
Mr. Ashfaqu 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		930,000	2.37%	9,300,000
General Public		22,119,219	56.40%	221,192,190
Total			39,220,866	100%

Monospool Bangladesh PLC

Notes to the Financial Statements

As at March 31, 2026

Note No.	Particulars	Amount in Taka	
		March 31, 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	7222	3,867,806	9.86%
3001-----15000	713	4,249,056	10.83%
15001-----30000	83	1,724,824	4.40%
300001-----300000	44	2,376,325	6.06%
300001-----1500000	3	2,504,670	6.39%
1500001-----3000000	3	7,325,040	18.68%
3000001.....5000000	0	-	0.00%
5000001.....6500000	0	-	0.00%
65000001.....9100000	2	17,173,145	43.79%
	8,070	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 exchange ratio 0.4 : 1 against M&A.

This is made up as follows:

Paid up Capital of Pearl Paper & Board Mills Ltd.

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

Capital Reserve

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

Monospool Bangladesh PLC

Notes to the Financial Statements

As at March 31, 2026

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2026	June 30, 2025
15.00	Revaluation Reserve: Tk.267,033,487			
	This is made up as follows:			
	Opening Balance		267,727,407	268,677,021
	Deffered Tax provision on re-valuation surplus		122,457	167,579
	Adjustment of Depreciation on Re-valued Assets.		(816,377)	(1,117,193)
	Total		267,033,487	267,727,407
16.00	Retained Earnings: Tk. 624,674,236			
	This is made up as follows:			
	Opening Balance		571,133,321	482,670,096
	Profit/(Loss) during the Period		121,224,232	128,272,153
	5% Cash Dividend-2024-2025		(17,342,050)	(40,926,121)
	15 % Stock Dividend 2024-2025		(51,157,644)	-
	Adjustment of Depreciation on Re-valued Assets		816,377	1,117,193
	Closing Balance		624,674,236	571,133,321
17.00	Deffered Tax Liabilities : Tk. 69,197,475			
	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	(1,793,599)	(2,525,055)
	Add/(Less): Deffered Tax Expenses/(Income) on revaluation		(122,457)	(167,579)
	Total		69,197,475	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		256,251,662	269,063,380
	Carrying Amount as per Tax Law		59,805,467	64,645,633
	Taxable Temporary Difference		196,446,194	204,417,747
	Applicable Tax Rate		22.5%	22.5%
	Total Deffered Tax Liability		44,200,394	45,993,993
	Less: Opening deffered tax		(45,993,993)	(48,519,048)
	Deffered tax expenses /(income) during the Period		(1,793,599)	(2,525,055)
	The details Calculation of Deffered Tax are shown in (Annexure- B).			
18.00	Long Term Loan: Tk.3,380,213,220			
	This is made up as follows:			
	Long Term Bank Loan	18.01	3,069,515,469	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		3,380,213,220	3,234,245,738

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2026	June 30, 2025
18.01	Long Term Bank Loan: Tk. 3,069,515,469			
	This is made up as follows:			
	Social Islami Bank PLC	18.01.01	130,144,743	118,622,259
	Islami Bank Bangladesh PLC	18.01.02	681,791,264	620,312,188
	Southeast Bank PLC	18.01.03	217,387,321	289,181,138
	Phoneix finance and Investment Ltd.	18.01.04	1,260,786,835	1,153,254,084
	Premier Leasing and Finance Ltd.	18.01.05	779,405,307	742,178,319
	Total:		3,069,515,469	2,923,547,987
18.01.01	Social Islami Bank PLC.: Tk. 130,144,743			
	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 Outstanding		42,316,814	30,663,585
	Total		130,144,743	118,622,259
18.01.02	Islami Bank Bangladesh PLC : Tk. 681,791,264			
	This is made up as follows:			
	IBBL Project Loan # 107714		80,021,301	72,361,012
	IBBL Capital Machinery # 123914		303,272,507	275,858,327
	IBBL Project Loan # 111305		359,590,079	327,288,850
	IBBL Project Loan # 139012		18,928,678	17,165,011
	Sub-Total:		761,812,565	692,673,200
	Less: Current Portion of IBBL Project Loan # 107714		80,021,301	72,361,012
	Total:		681,791,264	620,312,188
	IBBL Project Loan # 107714			
	This is made up as follows:			
	Principal		51,037,928	51,037,928
	Add: Interest Outstanding		28,983,373	21,323,084
	Total		80,021,301	72,361,012
18.01.03	Southeast Bank PLC			
	This is made up as follows:			
	Time Loan # 7706		82,548,746	110,816,039
	Time Loan # 7707		134,838,575	178,365,098
	Total		217,387,321	289,181,138
18.01.04	Phoneix finance and Investment Ltd. : Tk. 1,260,786,835			
	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		312,409,989	286,550,696
	Principal Outstanding		741,371,155	715,511,862
	Add: Interest Outstanding		519,415,680	437,742,222
	Total		1,260,786,835	1,153,254,084

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

18.01.05 Premier Leasing and Finance Ltd.

This is made up as follows:

TF-2357	444,312,592	421,197,105
TF-2595	335,092,715	320,981,214
Total	779,405,307	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 Development 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.4,136,127

This is made up as follows:

Arafat Traders	-	111,780
M/S Aleya Enterprise	-	162,299
Newaj Traders	286,977	172,627
Sahanoor Printing & Packaging Ltd	446,410	749,275
Soulmate Packaging & Accessories Ltd.	322,233	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	4,136,127	5,599,434

20.00 Liabilities for Expenses: Tk.37,312,886

This is made up as follows:

Wages, Salary and Allowance	7,923,652	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	37,275	105,325
Grameen Phone	19,424	21,001
Robi Axiata Ltd	12,692	13,577
Pinnacle Power Ltd	61,189	43,048
Information Service Network Ltd.	5,000	2,500
Tetra Host Bangladesh	10,500	7,000
Total	37,312,886	31,791,886

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2026	June 30, 2025
21.00	Short Term Loan: Tk. 1,645,514,118			
	This is made up as follows:			
	Details of Short Term Loan are as Follows:			
	Social Islami Bank PLC	21.01	206,996,816	185,190,257
	Islami Bank Bangladesh PLC	21.02	1,438,517,302	1,321,703,759
	Total		1,645,514,118	1,506,894,016
21.01	Social Islami Bank PLC.: Tk. 206,996,816			
	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		65,098,051	45,261,716
	Sub Total		185,097,341	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		4,616,494	2,496,270
	Sub Total		21,899,475	19,929,251
	Total		206,996,816	185,190,257
21.02	Islami Bank Bangladesh PLC.: Tk. 1,438,517,302			
	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		295,900,961	254,243,941
	Sub-Total		572,543,561	530,886,541
	<u>Murabaha TR</u>			
	Principal		343,593,550	343,593,550
	Add: Interest Outstanding		321,516,557	263,641,842
	Sub-Total		665,110,107	607,235,392
	<u>PIF-MIB</u>			
	Principal		112,457,097	112,457,097
	Add: Interest Outstanding		88,406,537	71,124,729
	Sub-Total		200,863,634	183,581,826
	Total		1,438,517,302	1,321,703,759
22.00	Long Term Bank Loan-Current Portion Tk. 171,458,328			
	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		80,021,301	72,361,012
	Sub-Total		108,209,417	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		171,458,328	163,798,039

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

23.00 Un-paid Dividend: Tk. 2,665,482

This is made up as follows:

Opening Balance		2,428,615	3,081,169
Add: Declared during the Period		17,342,050	40,926,121
Total		19,770,665	44,007,290
Less: Paid during the Period		(17,105,183)	(41,578,675)
Closing Balance	23.01	2,665,482	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	1,524	3,577
Final dividend for the Year 2021-22	801,908	802,828
Final dividend for the Year 2022-23	1,175,911	1,177,605
Final dividend for the Year 2023-24	377,530	444,159
Final dividend for the Year 2024-25	308,163	-
Total :	2,665,482	2,428,615

24.00 Worker's Profit Participation Fund: Tk. 15,751,002

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	7,820,918	7,930,084
Closing Balance	15,751,002	7,930,084

25.00 Provision for Income Tax: Tk. 152,361,327

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	36,987,731	38,210,431
Sub-Total	156,361,327	184,371,630
Less: Tax Paid/adjustment during the Period	(4,000,000)	(64,998,034)
Closing Balance	152,361,327	119,373,596

26.00 Net Assets Value per share (NAV): Tk. 41.83

Shareholders Equity	1,640,577,302	1,536,572,664
No. of Share	39,220,866	39,220,866
Total	41.83	39.18

Monospool Bangladesh PLC

Notes to the Financial Statements

For the Period ended March 31, 2026

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025

27.00 Revenue: Tk.1,597,250,052

This is made up as follows:

Computer Paper /Cheque Books/NCR/Khata & Other Security Products	472,528,523	262,403,110
Photocopy Paper/Recycled Paper/Waste Paper/ATM Roll/TP Roll/News Print/Cartridge/KPM/Roll/Offset Paper/Others	1,124,721,529	1,207,922,417
Total	<u>1,597,250,052</u>	<u>1,470,325,527</u>

28.00 Cost of Goods Sold: Tk1,146,111,209

This is made up as follows:

Materials Consumed	28.01	986,074,512	896,950,220
Factory Overhead	28.02	134,001,567	180,323,850
Cost of Manufactured		1,120,076,079	1,077,274,070
Opening Work-in-Process		-	-
		1,120,076,079	1,077,274,070
Closing Work-in-Process		-	-
Cost of Production		1,120,076,079	1,077,274,070
Opening Finished Goods		316,414,000	294,836,483
		1,436,490,079	1,372,110,553
Closing Finished Goods		290,378,870	312,948,647
Total		<u>1,146,111,209</u>	<u>1,059,161,906</u>

28.01 Raw Materials Consumed: Tk.986,074,512

This is made up as follows:

Opening Raw Materials	618,674,510	562,581,798
Purchase during the Period	831,484,116	939,579,710
Raw Materials Available	1,450,158,626	1,502,161,508
Closing Raw Materials	464,084,114	605,211,288
Raw Materials Consumed	<u>986,074,512</u>	<u>896,950,220</u>

28.02 Factory Overhead: Tk.134,001,567

This is made up as follows:

Wages, Salary and Allowance	53,925,594	40,976,675
Entertainment	226,507	224,588
Repair, Maintenance and Others	346,454	342,498
Medical Expenses	40,091	150,065
Stationery and Others	109,858	108,596
Travelling and Conveyance	99,841	98,856
Insurance Expenses	662,820	1,044,171
Gas Bill	20,670,145	41,186,857
Electricity Bill	46,057,804	83,940,201

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025
	Depreciation on at Cost		10,889,960	11,251,182
	Depreciation on at Revaluation		693,921	712,211
	Registration & Renewal fees		-	26,100
	Cleaning and Sanitation		12,450	10,710
	Loading and Unloading Expenses		23,700	20,000
	Carriage Inward		184,040	175,467
	Mobile bill		58,382	55,674
	Total		134,001,567	180,323,850

29.00 Financial Expense: Tk.254,589,518

This is made up as follows:

Bank Loan Interest On (SIBL)	35,696,043	36,919,492
Bank Loan Interest on (IBBL)	124,473,832	70,261,353
Interest Expenses of PFIL	92,920,894	98,686,739
Bank Charges and Others	1,498,749	1,169,409
Total	254,589,518	207,036,993

30.00 Current Tax: Tk. 36,987,731

This is made up as follows:

Profit before Tax	156,418,364	152,261,063
Add: Accounting base depreciation	12,811,718	14,074,580
Less: Tax base depreciation	(4,840,166)	(6,199,070)
Add: Accounting base WPPF	-	7,613,053
Less: Tax base WPPF	-	-
Taxable Profit for Current Tax	164,389,916	167,749,626
Applicable Tax Rate	22.50%	22.50%
Provision for Income tax	36,987,731	37,743,666
Advance tax paid	23,801,559	11,170,150
22.5% on Profit before Tax	36,987,731	37,743,665
1% on gross receipt	15,972,501	8,821,953
Provision for Income tax (Whichever is higher)	36,987,731	37,743,666

31.00 Earning Per Share (Basic): Tk. 3.09

This is made up as follows:

Net Profit after Tax	121,224,232	117,813,797
Number of Ordinary Shares	39,220,866	39,220,866
Total	3.09	3.00

32.00 Net Operating Cash Flows per share(NOCFPS): TK. 2.26

This is made up as follows:

Net Cash flows from Operating Activities	88,538,122	(130,833,633)
No. of Share	39,220,866	39,220,866
Total	2.26	(3.34)

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025

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

Net Profit/(Loss) After Tax	121,224,232	117,813,797
Adjustments to reconcile net income to net cash		
Depreciation	13,628,095	14,074,580
Finance Expenses	254,589,518	207,036,993
Provision for WPPF	7,820,918	7,613,053
Income Tax Expenses	36,987,731	37,743,665
Deffered Tax Liability	(1,793,599)	(3,296,400)
Changes in operating assets and liabilities:		
Stock of Inventories	180,625,526	(60,741,654)
Trade Debtors	(97,418,990)	(45,109,827)
Advance, Deposit & Prepayments	(316,347,814)	(372,786,740)
Trade Creditors	(1,463,307)	345,833
Liability for Expenses	5,521,000	16,952,322
Income Tax Paid	(23,801,559)	(11,170,150)
WPPF Paid	-	(5,699,364)
Bank Interest & Charge Paid	(91,033,630)	(33,609,740)
Net Cash flows from Operating Activities	88,538,122	(130,833,633)

33.00 Related party disclosures

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

Sl. No.	Name of the Related Parties	Nature of Transactions	March 31, 2026
1	Advances, Deposits and Prepayment	Advance against Salary	4,073,000
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 Developtent 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 March 31, 2026

Annexure-A

Particulars	Cost (Amount in Taka)			Depreciation (Amount in Taka)			Written Down Value as at 31.03.2026
	Balance as at 01.07.2025	Addition /Adjustment	Balance as at 31.03.2026	Rate	Balance as at 01.07.2025	Charge during the Period	
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	1,056,021	91,207,234
Plant and Machinery	549,935,558	-	549,935,558	7%	363,066,073	9,810,648	372,876,721
Electrical Installation	8,281,083	-	8,281,083	10%	5,755,997	189,381	5,945,378
Furniture and Fixture	3,167,727	-	3,167,727	10%	2,341,007	62,004	2,403,011
Link Road	912,987	-	912,987	20%	892,299	3,103	895,402
Office Equipment	16,012,761	-	16,012,761	10%	12,399,334	271,007	12,670,341
Motor Vehicle	4,202,919	-	4,202,919	20%	4,162,383	6,080	4,168,463
Factory Equipment	97,603,557	-	97,603,557	10%	78,757,255	1,413,473	80,170,727
Total:	1,333,019,768	-	1,333,019,768		557,525,560	12,811,718	570,337,278

Revaluation Value:

Particulars	Revaluation (Amount in Taka)			Depreciation (Amount in Taka)			Cost Less Depreciation as at 31.03.2026
	Balance as at 01.07.2025	Addition /Adjustment	Balance as at 31.03.2026	Rate	Balance as at 01.07.2025	Charge during the Period	
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	804,731	19,425,818
Plant and Machinery	3,268,320	-	3,268,320	7%	3,050,244	11,449	3,061,693
Electrical Installation	465,819	-	465,819	10%	463,186	198	463,383
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	816,377	23,083,854
Balance as on March 31, 2026	1,644,540,274	-	1,644,540,274		579,793,038	13,628,095	593,421,133

Allocation of depreciation charged during the year

Particulars	% of Allocation	Depreciation at Cost	Depreciation at Revaluation	Total
Factory Expenses	85.00%	10,889,960	693,921	11,583,881
Administrative Expenses	12.00%	1,537,406	97,965	1,635,371
Selling and Distribution Expenses	3.00%	384,352	24,491	408,843
Total	100%	12,811,718	816,377	13,628,095

Monospool Bangladesh PLC

Statement of Tax Depreciation

Calculation of Deferred Tax

Assessment Year 2025-2026
For the Year from 01-07-25 to 31-03-2026

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	15,485,571	-	15,485,571	10%	1,161,418	-	1,161,418	14,324,154
3	Plant & Machinery	34,684,384	-	34,684,384	10%	2,601,329	-	2,601,329	32,083,055
4	Electrical Installation	1,185,388	-	1,185,388	10%	88,904	-	88,904	1,096,484
5	Furniture & Fixture	797,844	-	797,844	10%	59,838	-	59,838	738,006
6	Link Road	137,613	-	137,613	2%	2,064	-	2,064	135,548
7	Office Equipment	2,783,509	-	2,783,509	10%	208,763	-	208,763	2,574,745
8	Motor Vehicle	756,792	-	756,792	10%	56,759	-	56,759	700,033
9	Factory Equipment	8,814,532	-	8,814,532	10%	661,090	-	661,090	8,153,442
	Total:	571,076,461	-	571,076,461		4,840,166	-	4,840,166	566,236,296

Carrying Amount	Tax Base	Taxable/Deductible
256,251,662	59,805,467	196,446,194
		22.50%
		44,200,394
		(45,993,993)
		(1,793,599)

Deferred Tax Liabilities as at March 31, 2026
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)

	246,113,349	8%
	19,689,068	
	(19,689,068)	
	-	
	42,323,303	15%
	6,348,495	
	(6,470,952)	
	(122,457)	