Independent Auditor's Report
and
Audited Financial Statements
of
Monospool Bangladesh PLC
Corporate Office, Plot No.314/A, Block-E, Road No.18,
Bashundhara R/A, Dhaka-1229
For the Year Ended June 30, 2026

Monospool Bangladesh PLC

For the Year Ended June 30, 2026

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Independent Auditor's Report
To the Shareholders of
Monospool Bangladesh PLC
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Monospool Bangladesh PLC.** ("the Company"), which comprise the statement of financial position as at **June 30, 2026**, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Monospool Bangladesh PLC. as at **June 30, 2026**, and its financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 (as amended in 2020), the Finance Company Act 2023, the rules, regulations, circulars and instructions issued by Bangladesh Bank, the Securities and Exchange Rules 1987 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), the Bangladesh Securities and Exchange Commission (BSEC) requirements, Bangladesh Bank requirements and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye-Laws. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and ICAB Bye-Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

1. Revenue Recognition

Key Audit Matter	How our audit addressed the key audit matter
Risk: Revenue is a key performance indicator of the Company. The Company reported revenue of Tk. 1,952,684,063 for the year ended June 30, 2026 (June 30, 2025: Tk. 1,747,895,467), mainly from computer paper, cheque books and other security products, photocopy/recycled paper, ATM rolls, khata and newsprint/offset paper. Revenue recognition is exposed to the risk of premature or delayed recognition, fictitious	We obtained an understanding of the Company's revenue-recognition process, sales approval, invoicing, dispatch, collection and sales-return procedures. We tested the design and operating effectiveness of key controls over sales orders, delivery documentation, invoicing, credit notes and cut-off. On a sample basis, we traced sales transactions from sales orders and delivery challans

sales, incorrect cut-off, unrecorded sales returns, inappropriate discounts or rebates, and inaccurate allocation of revenue between products or reporting periods.	to invoices, general ledger, receivables ledger and subsequent cash receipts. We performed cut-off testing around June 30, 2026 by examining sales invoices, dispatch documents and goods-receipt records before and after the year-end. We reconciled revenue with value-added tax returns, bank receipts and receivables movements, where applicable. We assessed the appropriateness of revenue recognition and related disclosures against IFRS 15 *Revenue from Contracts with Customers*.

2. Inventories and Cost of Goods Sold

Key Audit Matter	How our audit addressed the key audit matter
Risk: Inventories are significant to the Company's financial statements. At June 30, 2026, inventories comprised raw materials of Tk. 389,840,469 and finished goods of Tk. 284,407,148, totaling Tk. 674,247,617. Cost of goods sold was Tk. 1,412,788,294 for the year ended June 30, 2026. The key risks relate to physical existence and condition of inventories, completeness of inventory records, valuation at the lower of cost and net realizable value, allocation of manufacturing overheads, and cut-off of raw-material purchases and finished-goods transfers.	We evaluated the design and operating effectiveness of controls over inventory receipt, storage, production, transfer, counting and valuation. We attended inventory count, where practicable, and tested the Company's inventory-count procedures and reconciliation between physical count and inventory records. On a sample basis, we traced inventory quantities to purchase invoices, production records, goods-received notes and finished-goods records. We tested the cost of raw materials, direct labour and factory overheads included in inventory valuation. We assessed whether obsolete, slow-moving or damaged inventory was identified and whether net realizable value was appropriately considered. We tested cut-off for purchases, production transfers and sales around the reporting date. We evaluated the adequacy of inventory disclosures under IAS 2 *Inventories*.

3. Capital Work-in-Progress and Property, Plant and Equipment

Key Audit Matter	How our audit addressed the key audit matter
Risk: Property, plant and equipment and capital work-in-progress are significant to the Company's statement of financial position. At June 30, 2026, property, plant and equipment amounted to Tk. 1,046,576,443 and capital work-in-progress amounted to Tk. 2,981,606,910, representing a substantial portion of total assets. The risks include incomplete or unsupported capital expenditure, incorrect capitalization of revenue expenditure, delayed transfer of completed assets from capital work-in-progress to property, plant and equipment, inaccurate depreciation, and inappropriate carrying amount of revalued assets.	We obtained an understanding of the capital-expenditure approval, project-monitoring, capitalization and fixed-asset-recording processes. We inspected board approvals, project contracts, invoices, payment vouchers, architect/engineer certificates and other supporting documents for significant capital expenditure. We assessed whether costs capitalized within capital work-in-progress met the recognition criteria under IAS 16 *Property, Plant and Equipment*. We evaluated whether projects completed or available for intended use were appropriately transferred from capital work-in-progress to property, plant and

	equipment and depreciated from the appropriate date. We tested depreciation rates, useful lives, residual values and depreciation calculations on a sample basis. We assessed the carrying amount of revalued assets, including the basis of revaluation, valuation evidence and related deferred tax. We evaluated whether impairment indicators were identified and whether the carrying amounts were recoverable, where applicable.

4. Advances Against Purchases

Key Audit Matter	How our audit addressed the key audit matter
Risk: At June 30, 2026, advances against purchases amounted to Tk. 1,342,037,262, primarily relating to advances for local raw materials. The balance increased from Tk. 976,592,732 at June 30, 2025. The advances are largely settled in cash and, in certain cases, are made without formal written agreements with suppliers. The Company collects wastage from suppliers against such advances. Accordingly, there is a risk that advances may not be adequately supported, monitored or recovered, and that the recognition, classification and recoverability of the advances may not be appropriate.	We obtained the complete list of advances against suppliers and reviewed the movement of advances during the year, including payments made, adjustments against supplies and closing balances. We assessed the aging of advances and made inquiries regarding old and significant balances. We inspected supporting documents on a sample basis, including payment vouchers, bank evidence, supplier statements and available procurement records. We also obtained direct balance confirmations from significant suppliers on a sample basis and performed alternative procedures where confirmations were not received. We evaluated the recoverability of significant and old advances by considering the suppliers' historical relationship with the Company, subsequent receipts or adjustments and management's explanation for outstanding balances. We also assessed the appropriateness of classification and disclosure of advances against purchases in the financial statements.

5. Borrowings, Finance Costs and Going Concern

Key Audit Matter	How our audit addressed the key audit matter
Risk: The Company has significant long-term borrowings. At June 30, 2026, long-term loans amounted to Tk. 5,003,649,499 including long-term bank loans of Tk. 4,692,951,748 while finance expenses for the year amounted to Tk. 317,054,325. The Company also reported cash and cash equivalents of Tk. 66,454,375 at year-end. The risks include incomplete or inaccurate recording of borrowings, incorrect classification between current and non-current liabilities, inappropriate accrual of interest, non-	We obtained loan agreements, sanction letters, repayment schedules, bank statements and lender confirmations for significant borrowings. We reconciled loan balances with lender statements and confirmations, where received. We recalculated interest expense and interest accruals based on contractual terms and outstanding balances. We assessed whether borrowings were appropriately classified as current or non-current based on contractual maturity and refinancing

compliance with loan covenants, and the need to assess the Company's ability to meet its debt-servicing obligations.	arrangements. We reviewed compliance with significant loan covenants and assessed the impact of any breach, waiver or restructuring arrangement. We evaluated management's cash-flow forecasts, debt-servicing capacity, refinancing plans and other evidence relevant to going concern. We assessed the adequacy of disclosures relating to borrowings, finance costs, maturity profile and interest-rate risk.

6. Income Taxes and Deferred Tax

Key Audit Matter	How our audit addressed the key audit matter
Risk: Income taxes involve significant judgment because of the complexity of tax laws, the need to determine taxable income, withholding taxes, advance tax and the recoverability of advance income tax. At June 30, 2026, the Company reported current tax expense of Tk. 46,402,152, deferred tax income of Tk. 2,391,466, advance income tax of Tk. 46,806,960 and deferred tax liabilities of Tk. 68,558,790. Deferred tax liabilities arise principally from temporary differences relating to property, plant and equipment, including revalued assets. Their measurement depends on applicable tax rates and the expected manner of recovery or settlement of the underlying assets and liabilities.	We evaluated the design and operating effectiveness of controls over income-tax computation, withholding tax, advance tax and deferred tax. We recalculated current tax expense based on taxable profit, applicable tax rates and relevant provisions of tax law. We reviewed tax returns, assessment orders, advance-tax challans, withholding-tax certificates and correspondence with tax authorities, where available. We assessed the completeness and accuracy of temporary differences used in the deferred-tax computation. We recalculated deferred tax liabilities and deferred-tax expense/income based on applicable tax rates. We assessed whether deferred tax arising from revaluation surplus was appropriately recognized and presented. We evaluated whether the presentation and disclosures complied with IAS 12 *Income Taxes*.

7. Related Party Transactions

Key Audit Matter	How our audit addressed the key audit matter
Risk: The Company has transactions with related parties, including sponsor directors, related entities and key management personnel. At June 30, 2026, related-party balances included sponsor directors' loan accounts, long-term other loans and advances. Such transactions may not be conducted at arm's-length terms and may affect the completeness, accuracy and presentation of the financial statements.	We obtained an understanding of the Company's process for identifying related parties and approving related-party transactions. We inspected board minutes, shareholder agreements, loan agreements and other supporting documents to identify related parties and significant transactions. We tested significant related-party balances and transactions to supporting agreements, approvals, bank statements and settlement records. We assessed whether transactions were properly authorised, recorded, disclosed and, where applicable, conducted on arm's-length terms. We evaluated the adequacy of related-party disclosures under IAS 24 *Related Party Disclosures*.

Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

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

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

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

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

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

  However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

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

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, the Securities and Exchange Rules 2020, the Financial Reporting Act 2015, the Listing Regulations of the Dhaka Stock Exchange PLC. and the Chittagong Stock Exchange PLC., the Corporate Governance Code issued by the Bangladesh Securities and Exchange Commission, and other applicable laws and regulations, we further report that:

a. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit and made due verification thereof.

b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books.

c. The statement of financial position and statement of profit or loss and other comprehensive income, together with the notes thereon dealt with by this report, are in agreement with the books of account and returns.

d. In our opinion, the expenditures incurred were for the purposes of the Company's business.

e. The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) as adopted in Bangladesh, the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations.

f. The financial statements comply with the requirements of the Financial Reporting Act 2015 and the applicable Financial Reporting Standards issued by the Financial Reporting Council (FRC).

g. The Company has maintained proper accounting records and supporting documentation to enable the preparation of financial statements that are free from material misstatement, based on our examination.

h. The Company has complied with the applicable requirements of the Dhaka Stock Exchange PLC. and Chittagong Stock Exchange PLC. Listing Regulations relating to the preparation, audit, authentication and submission of annual financial statements, to the extent applicable.

i. The Company has complied with the applicable requirements of the Bangladesh Securities and Exchange Commission's Corporate Governance Code, to the extent applicable, as disclosed in the Directors' Report and the Corporate Governance Compliance Report included in the Annual Report.

j. The Company has obtained the annual certificate on compliance with the Corporate Governance Code from a practicing professional accountant or company secretary other than its statutory auditor, as required under condition No. 9 of the Corporate Governance Code, and such certificate has been disclosed in the Annual Report.

k. The Company has disclosed related-party transactions and key management personnel compensation in accordance with IAS 24 *Related Party Disclosures* and the applicable requirements of the Companies Act 1994.

l. The Company has disclosed employee information, production/sales capacity, capital-expenditure commitments, contingent liabilities and events after the reporting period in accordance with the applicable requirements of Schedule XI of the Companies Act 1994, to the extent applicable.

m. Nothing has come to our attention that causes us to believe that the financial statements contain any material misstatement, whether due to fraud or error.

n. The audit was conducted in accordance with International Standards on Auditing (ISAs) applicable in Bangladesh, and the audit report has been issued in accordance with ISA 700, ISA 701 and other relevant ISAs.

Mizanur Rahman, FCA
Partner
Arun & Company
Chartered Accountants
Enrolment Number: 2026
DVC: 2611102026AS513384
Date: 09 NOV 2026
Dhaka, Bangladesh

Monospool Bangladesh PLC

Statement of Financial Position

As at June 30, 2026

Particulars	Notes	Amount in BDT	
		June 30, 2026	June 30, 2025
ASSETS			
Non-Current Assets		**4,057,056,194**	**3,952,383,255**
Property, Plant and Equipment	4.00	1,046,576,443	1,064,747,237
Capital Work-in-Progress	5.00	2,981,606,910	2,858,763,177
Long Term Investment	6.00	28,872,841	28,872,841
Current Assets		**2,884,303,008**	**2,727,364,349**
Inventories	7.00	674,247,617	935,088,510
Trade Receivable	8.00	571,068,426	582,065,028
Short Term Investment	9.00	38,196,776	10,430,372
Advances, Deposits and Prepayments	10.00	1,487,528,854	1,120,580,512
Advance Income Tax	11.00	46,806,960	18,713,095
Cash and Cash Equivalents	12.00	66,454,375	60,486,832
TOTAL ASSETS		**6,941,359,201**	**6,679,747,603**
EQUITY AND LIABILITIES			
		1,648,249,525	**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	266,802,180	267,727,407
Retained Earnings	16.00	632,577,765	571,133,321
LIABILITIES			
Non-Current Liabilities		**5,072,208,289**	**3,305,359,269**
Deferred Tax Liabilities	17.00	68,558,790	71,113,531
Long Term Loan	18.00	5,003,649,499	3,234,245,738
Current Liabilities		**220,901,388**	**1,837,815,670**
Trade Payable	19.00	4,492,325	5,599,434
Liabilities for Expenses	20.00	24,948,036	31,791,886
Short Term Loan	21.00	-	1,506,894,016
Long Term Bank Loan-Current Portion	22.00	47,316,416	163,798,039
Un-paid Dividend	23.00	2,662,882	2,428,615
Worker's Profit Participation Fund	24.00	8,643,316	7,930,084
Provision for Income Tax	25.00	132,838,412	119,373,596
Total Liabilities		**5,293,109,677**	**5,143,174,939**
TOTAL EQUITY AND LIABILITIES		**6,941,359,201**	**6,679,747,603**
Net Assets Value Per Share (NAVPS)	26.00	**42.02**	**39.18**

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

Managing Director **Chairman**

Mizanur Rahman FCA
Partner
Arun & Company
Chartered Accountants
Enrolment No. 2026
DVC: 2611102026AS513384

Place: Dhaka, Bangladesh
Dated: 09 NOV 2026

Arun & Company Chartered Accountants Dhaka

Monospool Bangladesh PLC

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

Particulars	Notes	Amount in BDT	
		June 30, 2026	June 30, 2025
Revenue	27.00	1,952,684,063	1,747,895,467
Cost of Goods Sold	28.00	(1,412,788,294)	(1,265,125,597)
Gross Profit		**539,895,769**	**482,769,870**
Operating Expenses		**(44,767,505)**	**(58,872,394)**
Administrative Expense	29.00	(23,450,537)	(32,555,413)
Selling and Distribution Expense	30.00	(21,316,968)	(26,316,981)
Operating Profit		**495,128,264**	**423,897,476**
Financial Expense	31.00	(317,054,325)	(259,092,174)
Profit before other income		**178,073,939**	**164,805,302**
Other Income	32.00	3,435,698	1,726,455
Profit/(Loss) Before Tax and WPPF		**181,509,637**	**166,531,757**
Provision for WPPF		(8,643,316)	(7,930,084)
Profit/(Loss) Before Tax		**172,866,321**	**158,601,673**
Income Tax Expenses		**(44,010,686)**	**(30,329,521)**
Current Tax (Expenses)/Income	33.00	(46,402,152)	(38,210,431)
Adjustment for Excess Provision		-	6,638,212
Deferred Tax (Expenses)/Income	17.01	2,391,466	2,525,055
Adjustment for Short Provision of Deffered Tax		-	(1,282,357)
Net Profit/(Loss) After Tax		**128,855,635**	**128,272,152**
Other Comprehensive Income:			
Deferred Tax Income on revaluation		-	-
Total Comprehensive Income:		**128,855,635**	**128,272,152**
Earning Per Share (EPS)	34.00	**3.29**	**3.27**

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

Managing Director | **Chairman**

Mizanur Rahman FCA
Partner
Arun & Company
Chartered Accountants
Enrolment No. 2026
DVC:
26111020265513384

Place: Dhaka, Bangladesh
Dated: 09 NOV 2026

Arun & Company Dhaka Chartered Accountants

Monospool Bangladesh PLC

Statement of Changes in Equity
As at June 30, 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	-	-	-	128,855,635	128,855,635
15% Stock Dividend-2024-2025	51,157,644			(51,157,644)	-
5% Cash Dividend-2024-2025				(17,342,050)	(17,342,050)
Transfered From Deferred Tax provision to Revaluation Reserve	-	-	163,275	-	163,275
Transfer from Revaluation Reserve to Retained Earnings	-	-	(1,088,503)	1,088,503	-
Balance as at 30.06.2026	**392,208,660**	**356,660,920**	**266,802,180**	**632,577,765**	**1,648,249,525**

Monospool Bangladesh PLC

Statement of Changes in Equity
As at June 30, 2025

Particulars	Share Capital	Capital Reserve	Revaluation Reserve	Retained Earnings	Total
Balance as at 01.07.2024	341,051,016	356,660,920	268,677,021	482,670,096	1,449,059,053
Net Profit/(Loss) after Tax	-	-	-	128,272,153	128,272,153
Transfered From Deferred Tax provision to Revaluation Reserve	-	-	167,579	-	167,579
12 % Cash Dividend				(40,926,121)	(40,926,121)
Transfer from Revaluation Reserve to Retained Earnings	-	-	(1,117,193)	1,117,193	-
Balance as at 30.06.2025	**341,051,016**	**356,660,920**	**267,727,407**	**571,133,321**	**1,536,572,664**

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

Managing Director **Chairman**

Place: Dhaka, Bangladesh
Dated:

Arun & Company Chartered Accountants Dhaka

Monospool Bangladesh PLC

Statement of Cash Flows

For the Year ended June 30, 2026

Particulars	Notes	Amount in Taka	
		June 30, 2026	June 30, 2025
A. Cash Flow from Operating Activities:			
Cash Received from Customer and Others		1,967,116,363	1,719,977,045
Less: Paid to Suppliers and Others		(1,561,373,497)	(1,800,570,405)
Less: Financial Expense		(317,254,800)	(36,859,640)
Less: Income Tax Paid		(61,031,201)	(25,426,307)
Net Cash flows from Operating Activities (A)		**27,456,865**	**(142,879,307)**
B. Cash Flow from Investing Activities:			
Acquisition of Property, Plant and Equipment		-	(11,218,657)
Short Term Investment		(27,766,404)	(140,845)
Capital Work-in-Progress		(122,843,733)	(150,707,475)
Net Cash used in Investing Activities (B)		**(150,610,137)**	**(162,066,977)**
C. Cash Flow from Financing Activities:			
Long Term Loan Received/(Paid)		1,016,354,116	133,907,474
Short Term Loan Received/(Paid)		(870,125,518)	124,802
Received/(Payments) of others debt			216,430,000
Dividend Paid		(17,107,783)	(41,578,675)
Net Cash flows from/(Used by) Financing Activities (C)		**129,120,815**	**308,883,601**
Net Increase/(Decrease) in Cash and Bank Balance		**5,967,542**	**3,937,317**
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		**66,454,374**	**60,486,832**
Net Operating Cash Flows per share(NOCFPS)	**35.00**	**0.70**	**(3.64)**

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

Managing Director **Chairman**

Place: Dhaka, Bangladesh
Dated:

Arun & Company Chartered Accountants Dhaka

Monospool Bangladesh PLC

Notes to the Financial Statements
For the year ended June 30, 2026

1.00 Significant Accounting Policies and other Material Information:

1.01 Legal form of the Enterprise:

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

1.02 Registered Office of the Company:

The Registered Office is situated at BDG Corporate Building, Plot No. 314/A, Block-E, Road No. 18, Bashundhara R/A, Dhaka-1229 and the Factory is located at Sreerampur, Dhamrai, Dhaka.

1.03 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 Incom Tax Act 2023
b) The Income Tax Rules 1984
c) The Value Added Tax and Supplementary Duty Act 2012
d) The Value Added Tax and Supplementary Duty Rules 2016
e) The Securities and Exchange Rules 1987
f) The Customs Act 1969
g) The Labour Act 2006 (as amended in 2013)

2.02 Authorization date for issuing Financial Statements:

The financial statements were authorized by the Board of Directors on November 09, 2026.

2.03 Reporting period:

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

2.04 Preparation and Presentation of Financial Statements of the Company:

The Board of Directors of Monospool Bangladesh PLC is responsible for the preparation and presentation of financial statements of the Company.

2.05 Going Concern:

The company has adequate resources to continue in operation for foreseeable future. For this reason, the directors continued to adopt going concern basis in preparing the Financial Statements. The current credit facilities and resources of the company provide sufficient fund to meet the present requirements of its existing businesses and operations.

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Monospool Bangladesh PLC

Notes to the Financial Statements
For the year ended June 30, 2026

2.06 Comparative and Reclassification:

Comparative information has been disclosed for all numerical, narrative and descriptive information where it is relevant for understanding of the current year financial statements. Comparative figures have been rearranged/reclassified wherever considered necessary, to ensure better comparability with the current year financial statements and to comply with relevant IFRSs.

2.07 Functional and Presentation Currency:

These financial statements are presented in Bangladeshi Taka (Taka/TK/BDT) which is the Company's functional currency. All amounts have been rounded off to the nearest Taka, unless otherwise indicated.

2.08 Corporate Accounting Standards Practiced:

The financial statements has been prepared in compliance with requirement of IASs (International Accounting Standards) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) as applicable in Bangladesh. The following IFRSs are applied to the financial statements under audit period:

IAS-1	Presentation of Financial Statements;
IAS-2	Inventories;
IAS-7	Statement of Cash Flows;
IAS-8	Accounting Policies, Changes in Accounting Estimates & Errors;
IAS-10	Events after the Reporting Period;
IAS-12	Income Taxes;
IAS-16	Property, Plant & Equipment;
IAS-19	Employee Benefits;
IAS-21	The Effects of Changes in Foreign Exchange Rates
IAS-24	Related Party Disclosures;
IAS-32	Financial instruments: Presentation;
IAS-33	Earnings per Share;
IAS-36	Impairment of Assets;
IAS-37	Provisions, Contingent Liabilities and Contingent Assets;
IAS-38	Intangible Assets;
IAS-39	Financial Instruments: Recognition and Measurement;
IFRS-5	Non-Current Assets Held for Sale and Discontinued Operations
IFRS-7	Financial Instruments Disclosures;
IFRS-8	Operating Segments;
IFRS-9	Financial Instruments;
IFRS-13	Fair Value Measurement
IFRS-15	Revenue from Contracts with Customers;
IFRS-16	Leases

2.09 Measurement Bases Used in Preparing the Financial Statements:

The financial statements have been prepared on "Historical Cost" convention basis, which is one of the most commonly adopted base provided in "the framework for the preparation and presentation of financial statements" issued by the International Accounting Standard Committee (IASC).

2.10 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 June 30, 2026.
b) Statement of Profit or Loss and Other Comprehensive Income for the year ended June 30, 2026.
c) Statement of Changes in Equity for the year ended June 30, 2026.

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Notes to the Financial Statements
For the year ended June 30, 2026

d) Statement of Cash Flows for the year ended June 30, 2026.
e) Accounting Policy Notes to the financial statements for the year ended June 30, 2026

2.11 Use of Estimates and Judgments:

The preparation of these financial statements is in conformity with IFRSs requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes:

Note: 5 Property, Plant and Equipment
Note: 9 Trade Receivables
Note: 21 Trade Payables
Note: 22 Liabilities for Expenses

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.

3.01.03 Subsequent Costs:

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognized in the profit and loss account as incurred.

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Notes to the Financial Statements
For the year ended June 30, 2026

3.01.04 Impairment of Assets:

Impairment of assets (IAS-36), at each balance sheet date, the company assess whether there is any indication that the carrying amount of an asset exceeds its recoverable amount. An asset is carried at more than its recoverable amount if its carrying amount exceeds the amount to be recovered through use or sale of the asset. If this is the case, the asset is described as impaired and an impairment loss is recognized as an expense in the profit and loss statement unless the asset is carried at revalued amount in accordance with International Accounting Standard (IAS) 16 - Property, Plant and Equipment, in which case any impairment loss of a revalued asset should be treated as a revaluation decrease under that Accounting Standard. No fact and circumstances indicate that company's assets including property, plant and equipment may be impaired. Hence, no evaluation of recoverability of assets was performed.

3.01.05 Depreciation:

Depreciation on fixed assets is charged on reducing balance method. Depreciation continues to be charged on each item of fixed assets until the written down value of such fixed assets is reduced to Taka one. Depreciation on addition to fixed assets is charged from the date of acquisition and no depreciation has been charged on fixed of the date of disposal. The residual value, if not insignificant, is reassessed annually.

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

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:

3.03 Financial Assets:

The company initially recognizes receivables and deposits on the date that they are originated. All other financial assets are recognized initially on the trade date, which is the date the company becomes a party to the contractual provisions of the instrument.

The company derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred.

Financial assets include Short Term Investments; Trade & Other Receivables; Advances, Deposits; Cash and Bank balance etc.

3.03.01 Investment in FDR:

Investment in FDR includes fixed deposit in Banks. The fixed deposits are renewed upon maturity at the option of the company.

3.03.02 Trade and Other Receivables:

Trade and other receivables are initially recognized at cost which is the fair value of the consideration given in return. After initial recognition, these are carried at cost less impairment losses, if any, due to un-collectability of any amount so recognized.

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Notes to the Financial Statements
For the year ended June 30, 2026

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

3.03.04 Deposits:
Deposits are initially measured at cost. After initial recognition, prepayments are carried at cost less charges to Statement of Profit or Loss and other Comprehensive Income.

3.03.05 Cash and Cash Equivalents:
Cash and cash equivalents include cash in hand, deposits and other short/ fixed term deposits with banks and non-banking financial institutions which are held and available for use by the company without any restriction.

3.04 Financial Liabilities:
The company recognizes all financial liabilities on the trade date which is the date the company becomes a party to the contractual provisions of the instrument. The company derecognizes a financial liability when its contractual obligations are discharged, cancelled or expired. Financial liabilities include loans and borrowings, trade & other payables and other current liabilities.

3.04.01 Trade Payables and Other Liabilities:
The company recognizes a financial liability when its contractual obligations arising from past events are certain and the settlement of which is expected to result in an outflow from the company of resources embodying economic benefits.

The entity recognizes a financial liability when its contractual obligations arising from past events are certain and the settlement of which is expected to result in an outflow from the company of resources embodying economic benefits.

3.04.02 Loans and Borrowing:
Principal amounts of loans and borrowings are stated at their outstanding amount. Borrowings repayable after twelve months from the reporting date are classified as non-current liabilities whereas the portion payable within twelve months, unpaid interest and other charges are classified as current liabilities.

3.05 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".

3.06 Statement of Changes in Equity:
The Statement of Changes in Equity reflects information about the increase or decrease in net assets or wealth.

3.07 Provisions:
The preparation of financial statements in conformity with International Accounting Standards IAS-37 Provisions, Contingent Liabilities and Contingent Assets requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses, assets and liabilities, and the disclosure requirements for contingent assets and liabilities during and at the date of the financial statements.

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Notes to the Financial Statements
For the year ended June 30, 2026

3.08Contingent liability:

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or the amount of the obligation cannot be measured with sufficient reliability.

Contingent liabilities are not recognized in the statement of financial position of the Company. Moreover, contingencies arising from claims, litigations, assessments, fines, penalties, etc. are recorded when it is probable that a liability has been incurred and the amount can be reasonably estimated.

3.09Contingent Assets:

A provision is recognized in the Statement of Financial Position when the company has a legal or contractual obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Contingencies arising from claims, litigations, assessments, fine, penalties etc. are recorded when it is probable that a liability has been incurred and the amount can be reasonably estimated. Contingent assets are not recognized.

3.10Taxation:

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

3.10.01 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.

3.10.02 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.

3.11 Share Capital

Paid-up-capital represents total amount contributed by the shareholders and bonus shares issued by the company to the ordinary shareholders. Incremental costs directly attributable to the issue of ordinary shares are recognized as expenses as and when incurred. Holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to vote at shareholders' meetings. In the event of a winding up of the company, ordinary shareholders rank after all other shareholders. Creditors are fully entitled to any proceeds of liquidation before all shareholders.

3.12 Capital Management

For the purpose of the company's capital management, capital includes issued capital, share premium and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company's capital management is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business.

To maintain or adjust capital structure, the Company may adjust the amount of dividend, return on capital, issue new share or obtain long term-debt. All major investment and financing decisions, as a part of its capital management, are evaluated and approved by its Board of Directors.

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Notes to the Financial Statements
For the year ended June 30, 2026

No changes were made in the objectives, policies or processes for managing capital during the year ended 30 June 2026.

3.13 Employee Benefit

Workers' Profit Participation & Welfare Fund

The Worker's profit participation & welfare fund has been established as per the requirement of Labor Act 2006 (As amended 2013).

3.14 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.

3.15 Finance Income and Expense

3.15.01 Finance Income

Interest income from bank deposits are recognized on accrual basis following specific rate of interest in agreement with banks.

3.15.02 Finance Expenses

Finance expenses comprise interest expenses on loan, overdraft and bank charges. All borrowing costs are recognized in the profit and loss account using effective interest method except to the extent that they are capitalized during constructions period of the plants in accordance with IAS-23 Borrowing cost.

3.16 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.

3.16.01 Basic Earnings

This represents earnings for the year attributable to ordinary shareholders. As there was no preference dividend, minority or extra ordinary items, the net profit after tax for the year has been considered as fully attributable to the ordinary shareholders.

3.16.02 Weighted average number of ordinary shares outstanding during the year

This represents the number of ordinary shares outstanding at the beginning of the year plus the number of shares issued during the year multiplied by a time-weighting factor. The time weighting factor is the numbers of days the specific shares are outstanding as a proportion of the total number of days in the year.

3.16.03 Basic earnings per share

This has been calculated by dividing the basic earnings by the weighted average number of ordinary shares outstanding for the year.

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Notes to the Financial Statements
For the year ended June 30, 2026

3.16.04 Diluted earnings per share

No diluted earnings per share are required to be calculated per year as there was no scope for dilution during the year.

3.17 Events after the reporting period

In compliance with the requirements of IAS-10 Events after the reporting period, post financial statements events that provide additional information about the company's position at the reporting date are reflected in the financial statements and events after the financial statements date that are not adjusting events are disclosed in the notes when material.

Following events occurred since the balance date:

The board of directors recommended 10% cash dividend excluding sponsor and directors and 10% stock dividend for all shareholders in its 211th Board meeting held on November 09, 2026 for the year ended June 30, 2026. This dividend is subject to final approval by the shareholders at the forthcoming Annual General Meeting (AGM) of the company.

3.18 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".

3.19 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 – 41.

3.20 General

Figures appearing in these accounts have been rounded off to the nearest taka.

Prior year's figures have been rearranged wherever considered necessary to ensure comparability with the current year.

Bracket figures denote negative.

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Notes to the Financial Statements
As at June 30, 2026

Note No.	Particulars	Sub-Note	Amount in Taka	
			June 30, 2026	June 30, 2025
4.00	**Property, Plant and Equipment: Tk. 1,046,576,443**			
	This is Made up as follows:			
	Non Revalued Assests		758,411,917	775,494,208
	Revalued Assests		288,164,526	289,253,029
	Total		**1,046,576,443**	**1,064,747,237**
4.01	**Non Revalued Assests**			
	This is Made up as follows:			
	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		17,082,291	18,392,831
	Closing Balance (b)		**574,607,851**	**557,525,560**
	Written Down Value (a-b)		**758,411,917**	**775,494,208**
4.02	**Revalued Assests**			
	This is Made up as follows:			
	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		1,088,503	1,117,193
	Closing Balance (b)		**23,355,980**	**22,267,477**
	Written Down Value (a-b)		**288,164,526**	**289,253,029**

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

Following the amalgamation of Pearl Paper and Board Mills Limited with Bangladesh Monospool Paper Manufacturing Co. Ltd. (now Monospool Bangladesh PLC) during the financial year 2023–2024, all assets and liabilities of Pearl Paper and Board Mills Limited were incorporated into the Company's books. As at 30 June 2026, property, plant and equipment includes both revalued and non-revalued assets, carried at their respective revalued amounts and historical costs, less applicable accumulated depreciation and impairment losses, if any. The valuation report relating to the financial year 2023–2024 has been reviewed in preparing these financial statements.

5.00	**Capital Work-in-Progress: Tk. 2,981,606,910**			
	This is Made up as follows:			
	Plant & Machinery		1,419,271,477	1,357,849,610
	Building & Other Construction		1,562,335,433	1,500,913,567
	Total		**2,981,606,910**	**2,858,763,177**

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Note No.	Particulars	Sub-Note	Amount in Taka	
			June 30, 2026	June 30, 2025
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. 674,247,617**			
	This is made up as follows:			
	Raw Materials in Stock		389,840,469	618,674,510
	Finished Goods		284,407,148	316,414,000
	Total		**674,247,617**	**935,088,510**
8.00	**Trade Receivable : Tk. 571,068,426**			
	This is made up as follows:			
	Receivable from parties		571,068,426	582,065,028
	Total		**571,068,426**	**582,065,028**
	Ageing of Trade Receivables:			
	(Disclosure as per Schedule-XI, Part-I, of The Companies Act, 1994)			
	Due within 3 months		548,225,689	564,603,077
	Due over 3 months but within 6 months		22,842,737	17,461,951
	Due over 6 months		-	-
	Total		**571,068,426**	**582,065,028**
9.00	**Short Term Investment: Tk. 38,196,776**			
	This is made up as follows:			
	Details of Investment in FDR:			
	SIBL FDR A/C NO. 0025330050855		-	718,766
	AB Bank FDR A/C# 3834942		-	875,128
	Premier Bank (BB) FDR A/C NO. 15523100000846		2,187,730	-
	Premier Bank (BB) FDR A/C NO. 15523100000848		1,248,818	-
	Premier Bank (BB) FDR A/C NO. 15523100000843		469,303	-
	Premier Bank (BB) FDR A/C NO. 011623100011869		1,666,112	-
	Premier Bank (BB) FDR A/C NO. 15523100000819		1,300,980	-
	Premier Bank (BB) FDR A/C NO. 15523100000891		13,147,062	-
	Premier Bank (BB) FDR A/C NO. 15523100000888		1,560,302	-
	Premier Bank (BB) FDR A/C NO. 15523100000853		1,300,980	-
	Premier Bank (BB) FDR A/C NO. 15523100000871		395,710	-
	Premier Bank (BB) FDR A/C NO. 15523100000889		1,020,887	-
	Premier Bank (BB) FDR A/C NO. 15523100000858		1,833,030	-
	Premier Bank (BB) FDR A/C NO. 15523100000859		1,822,598	-

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Note No.	Particulars	Sub-Note	Amount in Taka	
			June 30, 2026	June 30, 2025
	Premier Bank (BB) FDR A/C NO.15527100000040		200,000	
	Premier Bank FDR A/C 0068663/24600017310		2,197,838	2,067,000
	Premier Bank FDR A/C 0068709/24600017531		2,117,391	1,991,445
	Premier Bank FDR A/C 24300029158		2,250,186	2,116,743
	IBBL FDR A/C 2050213050087909		2,601,944	2,388,583
	Total		**37,320,871**	**10,157,665**
	Add: Accured Interest on FDR		875,905	272,707
	Total		**38,196,776**	**10,430,372**
10.00	**Advances, Deposits and Prepayments: Tk. 1,487,528,854**			
	This is made up as follows:			
	Advances	10.01	1,349,978,947	987,317,004
	Deposits	10.02	51,546,854	63,812,280
	Advance against land purchases		55,250,000	55,250,000
	Prepayments	10.03	30,753,053	14,201,228
	Total		**1,487,528,854**	**1,120,580,512**
10.01	**Advances: Tk.1,349,978,947**			
	This is made up as follows:			
	Advance against Works	Note- 10.01.01	7,113,285	7,692,472
	Advance against Salary and Wages		828,400	3,031,800
	Advance against Purchases	Note- 10.01.02	1,342,037,262	976,592,732
	Total		**1,349,978,947**	**987,317,004**
10.01.01	**Advance against Works: Tk.7,113,285**			
	This is made up as follows:			
	ICB Capital management Ltd		1,200,000	1,200,000
	Alif Tranport Agency		-	125,000
	Shagid Transport		-	79,000
	Asco PLC Corporation		1,699,200	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
	Chitra Impex Ltd.		-	55,209
	Md. Azim		2,710,500	2,710,500
	Total		**7,113,285**	**7,692,472**

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Note No.	Particulars	Sub-Note	Amount in Taka	
			June 30, 2026	June 30, 2025
10.01.02	**Advance against Purchases: Tk.1,342,037,262**			
	This is made up as follows:			
	Local Raw Materials		1,323,656,782	935,676,654
	Partex Paper Mills Limited-		-	29,552
	Bangladesh Press Holding		17,951,003	17,951,003
	Mineral Paper Industries Ltd		-	18,502,864
	BRB Cable Industries Ltd		64,477	54,031
	L/C NO# 120225010077		-	4,013,628
	King Scales		365,000	365,000
	Total		**1,342,037,262**	**976,592,732**
10.02	**Deposits: Tk.51,546,854**			
	This is made up as follows:			
	Earnest Money		5,160,054	7,340,553
	Enlistment money		-	110,000
	Bank Guarantee		14,610,559	7,376,959
	Performance Guarantee		4,825,541	2,111,947
	Other Security Deposits		26,950,700	46,872,821
	Total		**51,546,854**	**63,812,280**
10.03	**Prepayments: Tk.30,753,053**			
	This is made up as follows:			
	Prepaid Insurance		1,340,490	1,219,999
	Vat Current Account		29,412,563	12,981,229
	Total		**30,753,053**	**14,201,228**
11.00	**Advance Income Tax: Tk.46,806,960**			
	This is made up as follows:			
	Opening Balance		18,713,095	58,284,822
	Add: Addition during the Period		28,093,865	25,426,307
	Less: Payment /Adjustment during the Period		-	(64,998,034)
	Closing Balance		**46,806,960**	**18,713,095**
12.00	**Cash and Cash Equivalents: Tk. 66,454,375**			
	This is made up as follows:			
	Cash in Hand		45,198,810	38,576,296
	Cash at Bank	**Note- 12.01**	21,255,565	21,910,536
	Total		**66,454,375**	**60,486,832**
12.01	**Cash-at-Bank: Tk. 21,255,565**			
	This is made up as follows:			
	Details of Cash at Bank:			
	Sonali Bank Ltd., Local Office Br.33008364		48,841	49,531
	A.B. Bank Ltd., Principal Br..208507430		866	5,157
	Agrani Bank Ltd.-0200016427904(10180101)		5,020	6,078
	SIBL, Principal Br-0021330009899		5,027,791	9,395,754
	UCBL, Bashundhara Br.0099-1301-0000083		38,840	39,508
	Islami Bank Bangladesh Limited-Kalampur Branch 00709		15,109	16,259

Arun & Company Dhaka Chartered Accountants

Note No.	Particulars	Sub-Note	Amount in Taka	
			June 30, 2026	June 30, 2025
	Meghna Bank Ltd. #11011100000730		26,404	27,323
	SIBL, Bashundhura Br-0771360001186.		172,208	378,663
	SIBL, Bashundhura Br-(Dividend Payment)0771360001873		2,496,951	2,477,382
	Premier(BB)Dividend-15513100000091		314,455	-
	The Premier Bank Ltd.-0155111-00000320		29,444	30,133
	The Premier Bank Ltd.-0155131-0000061		125,517	1,086,117
	National Bank (Babubazar)-1031006494763		156,953	3,005
	National Bank (Elephamt Road)-1015006808349		8,946,180	-
	Dutch Bangla Bank(Bashundhara)-1471100268048		100,138	12,987
	Janata Bank PLC(New Market Corp.)-0100286245301		29,092	-
	Premier Bank (Bashundhara)-15511100000681		3,201,301	3,907
	Premier(WWF)-15513100000088		3,931	-
	Premier(WPF)-15513100000087		3,931	-
	UCBL, Bas. Br.,A/C # 0099-111000001420		169	168
	Southeast Bank A/C # 048748		1,898	26,203
	Southeast Bank (Pincipal)-000213100002349		37,846	-
	Islami Bank Bangladesh Ltd. A/C # 15209		75,227	22,012
	Islami Bank Bangladesh Ltd. A/C # 184312		57,890	5,296,336
	Islami Bank Bangladesh(Head Office Complex)-298315		100,001	1,995,863
	Sonali Bank, Local Office Br.,A/C # 59696		19,622	20,312
	Social Islami Bank Ltd. # 0499		7,547	8,485
	Social Islami Bank Ltd. # 1969		18,298	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		13,951	14,057
	Social Islami Bank Ltd. A/C # 332		20,681	21,856
	Social Islami Bank Ltd. A./C # 4131		1,568	2,660
	Social Islami Bank Ltd. A./C # 7472		39,753	10,710
	Social Islami Bank(Dhamrai SME) A/C #0611340033248		560	549
	Premier Bank, Bashundhara-00313		-	552
	Premier Bank, A/C NO#15513100000060		45,274	885,273
	Premier Bank (Bashundhara)-15513100000079		40,399	-
	Premier Bank, Banani Br.,A/C # CD-0104-11100012541		31,909	32,772
	Total		**21,255,565**	**21,910,536**

As at 30 June 2026, the Company maintained 42 bank accounts, including 10 accounts in the name of Pearl Paper and Board Mills Limited, 9 accounts in the name of Bangladesh Monospool Paper Manufacturing Co. Ltd., and 23 accounts in the name of Monospool Bangladesh PLC. Certain accounts in the names of the erstwhile amalgamated entities had not yet been formally closed or transferred to Monospool Bangladesh PLC due to pending updates in factory-related gas utility documents and other records. Payments relating to such factory operations were therefore made from the bank accounts maintained under the former entity names. The Company is in the process of updating the relevant records and completing the transfer or closure of these accounts. Such use of the former entity names does not affect the legal rights or obligations of Monospool Bangladesh PLC.

Arun & Company Dhaka Chartered Accountants

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

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

13.00 Share Capital: Tk. 392,208,660

This is made up as follows:

Authorized Capital: Tk.500,000,000

5,00,00,000 Ordinary Shares @ Tk.10.00 each.	500,000,000	500,000,000
	500,000,000	**500,000,000**

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

34,105,101 Ordinary Shares @ Tk.10.00 each	341,051,016	341,051,016
Add: 15 % Stock Dividend 51,15,765 Ordinary Shares @Tk 10.00 each	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	15,216,207	10	152,162,070
Group-B: Financial Institutions	1,963,600	10	19,636,000
Group-C: General Public	22,041,059	10	220,410,590
Total :	**39,220,866**		**392,208,660**

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

Name of Shareholder	Position	No. of Share Held	Percentage of Share Held	Amount in Taka
Mr. Mustafa Kamal Mohiuddin	Chairman	2,057,600	5.25%	20,576,000
Mr. Mostafa Jamal Mohiuddin	Sponsor Shareholder	155,771	0.40%	1,557,710
Bangladesh Development Group PLC Represented by Md. Mobarok Hossain	Nominee Director	1,247,775	3.18%	12,477,750
Magura Group PLC Represented by (i) Mr. Mostafa Jamal Mohiuddin (ii) Advocate Md. Golam Kibria	Nominee Director & Managing Director Nominee Director	7,342,986	18.72%	73,429,860
Mr. MD. Rezaul Islam	Director	2,464,000	6.28%	24,640,000
Mr. MD. Anwar Hossain		1,848,000	4.71%	18,480,000
Prof.Dr.Ataur Rahman	Independent Director	-	0.00%	-
Prof. Dr.Shamsun Nahar		-	0.00%	-
Mr. Ashfaqul Islam	Sponsor Shareholder	51,429	0.13%	514,290
Mr. M.U. Ahmed		2,142	0.01%	21,420
Mr. Mohiuddin Ahmed		727	0.00%	7,270
Mr. Md. Mobarok Hossain	Shareholder	2,150	0.01%	21,500
Abrirbhab Multi Media Ltd.		12,857	0.03%	128,570
Investment Consultants and Share Management Ltd.		20,056	0.05%	200,560
Magura Multiplex PLC		10,714	0.03%	107,140
Financial Institutions		1,963,600	5.01%	19,636,000
General Public		22,041,059	56.20%	220,410,590
Total		**39,220,866**	**100%**	**392,208,660**

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

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

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

Holding Range	No. of Shareholder	Total Holdings	Percentage
01-----3000	7391	4,176,840	10.65%
3001--------15000	809	5,072,512	12.93%
15001----------30000	103	2,132,199	5.44%
300001----------300000	42	2,611,005	6.66%
300001----------1500000	3	2,504,670	6.39%
1500001----------3000000	3	6,369,600	16.24%
3000001.....5000000	0	-	0.00%
5000001.....6500000	0	-	0.00%
65000001.....9100000	2	16,354,040	41.70%
	8,353	**39,220,866**	**100%**

14.00 Capital Reserve: Tk.356,660,920

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

This is made up as follows:

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

Arun & Company Dhaka Chartered Accountants

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

Note No.	Particulars	Sub-Note	Amount in Taka	
			June 30, 2026	June 30, 2025
15.00	**Revaluation Reserve: Tk.266,802,180**			
	This is made up as follows:			
	Opening Balance		267,727,407	268,677,021
	Deffered Tax provision on re-valuation surplus		163,275	167,579
	Adjustment of Depreciation on Re-valued Assets.		(1,088,503)	(1,117,193)
	Total		**266,802,180**	**267,727,407**
16.00	**Retained Earnings: Tk. 632,577,765**			
	This is made up as follows:			
	Opening Balance		571,133,321	482,670,096
	Profit/(Loss) during the Period		128,855,635	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		1,088,503	1,117,193
	Closing Balance		**632,577,765**	**571,133,321**
17.00	**Deffered Tax Liabilities : Tk. 68,558,790**			
	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): Deferred Tax Expenses/(Income)	17.01	(2,391,466)	(2,525,055)
	Add/(Less): Deferred Tax Expenses/(Income) on revaluation		(163,275)	(167,579)
	Total		**68,558,790**	**71,113,531**
17.01	**Deferred tax expenses /(income) On PPE Except Surplus Value**			
	This is made up as follows:			
	Carrying Amount as per Company Policy		251,981,089	269,063,380
	Carrying Amount as per Tax Law		58,192,079	64,645,633
	Taxable Temporary Difference		**193,789,010**	**204,417,747**
	Applicable Tax Rate		22.5%	22.5%
	Total Deferred Tax Liability		**43,602,527**	**45,993,993**
	Less: Opening deferred tax		(45,993,993)	(48,519,048)
	Deferred tax expenses /(income) during the Period		**(2,391,466)**	**(2,525,055)**

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

18.00	**Long Term Loan: Tk.5,003,649,499**			
	This is made up as follows:			
	Long Term Bank Loan	18.01	4,692,951,748	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		**5,003,649,499**	**3,234,245,738**

Arun & Company Dhaka Chartered Accountants

Note No.	Particulars	Sub-Note	Amount in Taka	
			June 30, 2026	June 30, 2025
18.01	**Long Term Bank Loan:Tk.4,692,951,748**			
	This is made up as follows:			
	Social Islami Bank PLC	18.01.01	353,458,563	118,622,259
	Islami Bank Bangladesh PLC	18.01.02	2,239,070,293	620,312,188
	Southeast Bank PLC	18.01.03	224,025,923	289,181,138
	Phoneix finance and Investment Ltd.	18.01.04	1,066,186,729	1,153,254,084
	Premier Leasing and Finance Ltd.	18.01.05	810,210,240	742,178,319
	Total:		**4,692,951,748**	**2,923,547,987**
18.01.01	**Social Islami Bank PLC.:Tk.353,458,563**			
	This is made up as follows:			
	HPSM # 0023600000754		-	14,424,898
	BIAM Term# 0023020001547		-	16,116,310
	BIAM Term # 0023020001571		-	3,093,383
	BIAM Term # 0023020001211		-	22,051,531
	BIAM Term # 0023020001233		-	7,475,651
	BIAM Term # 0023020001255		-	18,721,734
	BIAM Term # 0023020001277		-	6,075,167
	BAIM#0023020001975		71,374,300	-
	BAIM#0023020001997		24,698,115	-
	BAIM#0023020002019		118,557,775	-
	BAIM#0023020002032		17,075,279	-
	HPSM#0023600000855		18,549,670	-
	Principal Outstanding		**250,255,139**	**87,958,674**
	Add: Interest Outstatnding		103,203,424	30,663,585
	Total		**353,458,563**	**118,622,259**
18.01.02	**Islami Bank Bangladesh PLC :Tk.2,239,070,293**			
	This is made up as follows:			
	IBBL Project Loan # 107714		83,034,235	72,361,012
	PIF-MPI		576,384,615	-
	Murabaha TR		670,663,535	-
	PIF-MIB		202,545,140	-
	IBBL Capital Machinery # 123914		314,241,106	275,858,327
	IBBL Project Loan # 111305		372,582,238	327,288,850
	IBBL Project Loan # 139012		19,619,424	17,165,011
	Sub-Total:		**2,239,070,293**	**692,673,200**
	Less: Current Portion of IBBL Project Loan # 107714		-	72,361,012
	Total:		**2,239,070,293**	**620,312,188**
	IBBL Project Loan # 107714			
	This is made up as follows:			
	Principal		51,037,928	51,037,928
	Add: Interest Outstatnding		31,996,307	21,323,084
	Total		**83,034,235**	**72,361,012**

Arun & Company Dhaka Chartered Accountants

Note No.	Particulars	Sub-Note	Amount in Taka	
			June 30, 2026	June 30, 2025
	PIF-MPI			
	Principal		276,642,600	-
	Add: Interest Outstatnding		299,742,015	-
	Sub-Total		**576,384,615**	-
	Murabaha TR			
	Principal		343,593,550	-
	Add: Interest Outstatnding		327,069,985	-
	Sub-Total		**670,663,535**	-
	PIF-MIB			
	Principal		112,457,097	-
	Add: Interest Outstatnding		90,088,043	-
	Sub-Total		**202,545,140**	-
18.01.03	**Southeast Bank PLC**			
	This is made up as follows:			
	Time Loan # 7706		85,052,157	110,816,039
	Time Loan # 7707		138,973,766	178,365,098
	Total		**224,025,923**	**289,181,138**
18.01.04	**Phoneix finance and Investment Ltd. :Tk.1,066,186,729**			
	This is made up as follows:			
	PFIL/SME/TL-64/2017		110,316,386	107,139,678
	PFIL/SME/TL-57/17		337,620,039	321,821,488
	PFIL/SME/TL-56/17		267,851,974	286,550,696
	Principal Outstanding		**715,788,399**	**715,511,862**
	Add: Interest Outstatnding		350,398,330	437,742,222
	Total		**1,066,186,729**	**1,153,254,084**
18.01.05	**Premier Leasing and Finance Ltd.**			
	This is made up as follows:			
	TF-2357		461,873,443	421,197,105
	TF-2595		348,336,797	320,981,214
	Total		**810,210,240**	**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 Developlent Group		69,304,448	69,304,448
			102,207,751	**102,207,751**

Arun & Company Dhaka Chartered Accountants

Note No.	Particulars	Sub-Note	Amount in Taka	
			June 30, 2026	June 30, 2025
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.4,492,325**			
	This is made up as follows:			
	Arafat Traders		-	111,780
	M/S Aleya Enterprise		-	162,299
	Newaj Traders		261,131	172,627
	Infinity Printing & Packaging Ltd		147,847	-
	Sahanoor Printing & Packaging Ltd		769,389	749,275
	Soulmate Packaging & Accessories Ltd.		382,539	299,928
	Payables for Raw Materials		1,242,198	1,401,240
	Payables for Mechanical & Electrical		209,874	590,945
	Payables for Chemicals		249,403	282,092
	Payables for Power, Fuel & Lubricants		138,181	269,002
	Payables for Packing Materials		549,935	683,068
	Payables for Carrying, Loading & Unloading		441,001	497,398
	Payables for Overhead		100,827	379,780
	Total		**4,492,325**	**5,599,434**
20.00	**Liabilities for Expenses:Tk.24,948,036**			
	This is made up as follows:			
	Wages, Salary and Allowance		8,840,415	9,724,924
	Arun & CO.		287,500	230,000
	Haruner Rashid & Associates		35,000	35,000
	Gas Bill		11,332,413	8,000,156
	Electricity Bill		4,140,046	13,609,355
	Link 3 Technologies		63,225	105,325
	Grameen Phone		17,693	21,001
	Robi Axiata Ltd		8,068	13,577
	Pinnacle Power Ltd		-	43,048
	Information Service Network Ltd.		7,500	2,500
	TDS Payable		149,350	-
	VDS Payable		49,826	-
	Tetra Host Bangladesh		17,000	7,000
	Total		**24,948,036**	**31,791,886**
21.00	**Short Term Loan:Tk.0**			
	This is made up as follows:			
	Details of Short Term Loan are as Follows:			
	Social Islami Bank PLC	21.01	-	185,190,257
	Islami Bank Bangladesh PLC	21.02	-	1,321,703,759
	Total		**-**	**1,506,894,016**

Arun & Company Dhaka Chartered Accountants

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

21.01 Social Islami Bank PLC.:Tk.0

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

Bai Muazzal (Commercial)

This is made up as follows:

Principal	-	119,999,290
Add: Interest Outstatnding	-	45,261,716
Sub Total	**-**	**165,261,006**

Bai Muazzal (Trust Receipt)

This is made up as follows:

Principal	-	17,432,981
Add: Interest Outstatnding	-	2,496,270
Sub Total	**-**	**19,929,251**
Total	**-**	**185,190,257**

21.02 Islami Bank Bangladesh PLC.:Tk.0

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

PIF-MPI

Principal	-	276,642,600
Add: Interest Outstatnding	-	254,243,941
Sub-Total	**-**	**530,886,541**

Murabaha TR

Principal	-	343,593,550
Add: Interest Outstatnding	-	263,641,842
Sub-Total	**-**	**607,235,392**

PIF-MIB

Principal	-	112,457,097
Add: Interest Outstatnding	-	71,124,729
Sub-Total	**-**	**183,581,826**
Total	**-**	**1,321,703,759**

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

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

SIBL-HPSM # 0023600000754	-	4,350,306
BIAM LOAN# 0023020001547	-	4,882,412
BIAM LOAN# 0023020001571	-	906,617
BIAM LOAN# 0023020001211	-	7,350,373
BIAM LOAN# 0023020001233	-	2,524,349
BIAM LOAN# 0023020001255	-	6,168,089
BIAM LOAN# 0023020001277	-	2,005,970
BAIM#0023020001975	867,819	-
BAIM#0023020001997	300,291	-
BAIM#0023020002019	1,441,515	-
BAIM#0023020002032	207,606	-

Arun & Company Dhaka Chartered Accountants

Note No.	Particulars	Sub-Note	Amount in Taka	
			June 30, 2026	June 30, 2025
	HPSM#0023600000855		225,534	-
	Islami Bank Bangladesh Ltd. #107714		-	72,361,012
	Sub-Total		**3,042,765**	**100,549,128**
	PFIL/SME/TL-64/17		12,510,059	15,686,767
	PFIL/SME/TL-57/17		31,763,592	47,562,143
	Sub-Total		**44,273,651**	**63,248,910**
	Grand Total		**47,316,416**	**163,798,039**
23.00	**Un-paid Dividend: Tk. 2,662,882**			
	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		(17,107,783)	(41,578,675)
	Closing Balance	23.01	**2,662,882**	**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		1,525	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		375,693	444,159
	Final dividend for the Year 2024-25		307,398	-
	Total :		**2,662,882**	**2,428,615**
24.00	**Worker's Profit Participation Fund:Tk.8,643,316**			
	This is made up as follows:			
	Opening Balance		7,930,084	5,699,364
	Less: Payment made during the Period		(7,930,084)	(5,699,364)
	Available Balance		-	-
	Add: Addition during the Period		8,643,316	7,930,084
	Closing Balance		**8,643,316**	**7,930,084**
25.00	**Provision for Income Tax: Tk.132,838,412**			
	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		46,402,152	38,210,431
	Sub-Total		**165,775,748**	**184,371,630**
	Less: Tax Paid/adjustment during the Period		(32,937,336)	(64,998,034)
	Closing Balance		**132,838,412**	**119,373,596**
26.00	**Net Assets Value per share (NAV): Tk. 42.02**			
	This is made up as follows:			
	Net Assets Value Per Share (NAVPS)			
	Shareholders Equity		1,648,249,525	1,536,572,664
	No. of Share		39,220,866	39,220,866
	Total		**42.02**	**39.18**

Arun & Company Dhaka Chartered Accountants

Monospool Bangladesh PLC
Notes to the Financial Statements
For the Year ended June 30, 2026

Note No.	Particulars	Sub-Note	Amount in Taka	
			June 30, 2026	June 30, 2025
27.00	**Revenue:Tk.1,952,684,063**			
	This is made up as follows:			
	Computer Paper (W/P)		72,857,842	73,359,547
	Computer Paper (NCR)		26,833,712	39,537,688
	Cheque Books & Other Security Products		113,619,058	124,107,396
	Photocopy Paper/Recycled Paper/Waste Paper		1,218,505,603	447,387,609
	ATM Roll/TP Roll		6,867,809	11,598,007
	OMR Form/MCQ ORM Form/Answer Script/Exam Khata		267,469,549	70,827,102
	News Print/Cartridge/KPM/Roll/Offset Paper		246,530,490	981,078,118
	Total		**1,952,684,063**	**1,747,895,467**
28.00	**Cost of Goods Sold:Tk1,412,788,294**			
	This is made up as follows:			
	Materials Consumed	28.01	1,240,256,130	1,070,900,438
	Factory Overhead	28.02	140,525,312	215,802,676
	Cost of Manufactured		**1,380,781,442**	**1,286,703,114**
	Opening Work-in-Process		-	-
			1,380,781,442	**1,286,703,114**
	Closing Work-in-Process		-	-
	Cost of Production		**1,380,781,442**	**1,286,703,114**
	Opening Finished Goods		316,414,000	294,836,483
			1,697,195,442	**1,581,539,597**
	Closing Finished Goods		284,407,148	316,414,000
	Total		**1,412,788,294**	**1,265,125,597**
28.01	**Raw Materials Consumed: Tk.1,240,256,130**			
	This is made up as follows:			
	Opening Raw Materials		618,674,510	562,581,798
	Purchase during the Period		1,011,422,089	1,126,993,150
	Raw Materials Available		**1,630,096,599**	**1,689,574,948**
	Closing Raw Materials		389,840,469	618,674,510
	Raw Materials Consumed		**1,240,256,130**	**1,070,900,438**
28.02	**Factory Overhead: Tk.140,525,312**			
	This is made up as follows:			
	Wages, Salary and Allowance		55,234,870	44,608,372
	Entertainment		326,410	322,642
	Repair, Maintenance and Others		449,441	447,002
	Medical Expenses		40,091	99,719
	Stationery and Others		109,858	100,359
	Travelling and Conveyance		127,560	119,125
	Insurance Expenses		1,308,021	1,554,475
	Gas Bill		21,105,443	49,228,409
	Electricity Bill		46,057,804	102,492,572
	Depreciation on at Cost		14,519,947	15,633,907
	Depreciation on at Revaluation		925,227	949,614

Arun & Company Dhaka Chartered Accountants

Note No.	Particulars	Sub-Note	Amount in Taka	
			June 30, 2026	June 30, 2025
	Registration & Renewal fees		27,730	38,150
	Cleaning and Sanitation		42,185	40,850
	Loading and Unloading Expenses		71,100	69,600
	Mobile bill		179,624	97,880
	Total		**140,525,312**	**215,802,676**

Since March 2026, the gas and electricity connections have remained inactive owing to low pressure and supply constraints at the national level. This necessitated changes in the Company's utility arrangements and a switch to smoke-fired fuel. Consequently, gas and electricity expenses for the year decreased compared with the previous year, as smoke-fired fuel was utilized as an alternative to natural gas and electricity.

29.00 Administrative Expenses:Tk.23,450,537

This is made up as follows:

Salary and Allowance	16,926,317	20,297,984
Audit Fees	322,500	265,000
Board Meeting Fee	382,000	268,000
AGM/EGM Expenses	210,000	434,200
Enlishtment Fees	743,421	490,656
Car Running, Fuel & Maintenances	305,904	324,506
Cleaning and Sanitation	195,296	198,078
Writ off L/C NO# 033009010600	-	5,883,555
Depreciation on at Cost	2,049,875	2,207,140
Depreciation on at Revaluation	130,620	134,063
Entertainment	380,411	376,906
Form, Fees and License	51,659	81,000
Insurance Expenses	637,640	330,201
Stationery and Others	62,390	60,736
Service Charge	236,000	228,000
Travelling and Conveyance	87,880	69,519
Telephone, Fax and Internet	405,000	457,127
Mobile Bill	222,403	287,619
Books Newspaer and periodicals	6,020	4,820
Repair & Maintenance	68,471	61,728
Registration and Renewals	26,730	94,575
Total	**23,450,537**	**32,555,413**

30.00 Selling and Distribution Expenses:Tk.21,316,968

This is made up as follows:

Salary and Allowance	19,737,656	24,715,265
Books, News Paper and Periodicals	11,661	18,447
Carriage Outward	165,401	160,621
Depreciation on at Cost	512,469	551,785
Depreciation on at Revaluation	32,655	33,516
Entertainment	128,854	122,328
Car Running & Repairing Expenses	290,451	281,028
Printing & Stationery Expenses	90,707	79,020
Travelling and Conveyance	164,210	161,214
GSM Test	31,050	50,025
Postage & Stamp	4,158	2,880
Tender Schedule Expenses	147,696	140,852
Total	**21,316,968**	**26,316,981**

Arun & Company Dhaka Chartered Accountants

Note No.	Particulars	Sub-Note	Amount in Taka	
			June 30, 2026	June 30, 2025
31.00	**Financial Expense: Tk.317,054,325**			
	This is made up as follows:			
	Bank Loan Interest On (SIBL)		38,555,783	42,662,466
	Bank Loan Interest on (IBBL)		153,881,050	85,821,513
	Interest Expenses of PFIL		122,831,919	129,293,597
	Bank Charges and Others		1,785,573	1,314,598
	Total		**317,054,325**	**259,092,174**
32.00	**Other Income: Tk.3,435,698**			
	This is made up as follows:			
	Wastage Sale		206,030	203,950
	Interest on FDR		2,470,252	960,217
	Interest on Bank		156,218	289,581
	Accrued Interest on FDR		603,198	272,707
	Total		**3,435,698**	**1,726,455**
33.00	**Current Tax: Tk. 41,286,388**			
	This is made up as follows:			
	A.Provision for Income Tax			
	Profit before Tax		172,866,321	158,601,673
	Add: Accounting base depreciation		17,082,291	18,392,831
	Less: Tax base depreciation		(6,453,554)	(7,170,366)
	Add: Accounting base WPPF		-	-
	Less: Tax base WPPF		-	-
	Taxable Profit for Current Tax		**183,495,058**	**169,824,138**
	Applicable Tax Rate		22.50%	22.50%
	Provision for Income tax		**41,286,388**	**38,210,431**
	Advance tax paid		28,093,865	25,426,307
	22.5% on Profit before Tax		41,286,388	38,210,431
	1% on gross receipt		19,526,841	17,478,955
	Provision for Income tax (Whichever is higher)		**41,286,388**	**38,210,431**
	B. Provision for Tax on Stock Dividend:			
	15% Stock Dividend-2024-2025		51,157,644	-
	Applicable Tax Rate		10%	-
			5,115,764	**-**
	Total Provision for Income Tax (A+B)		**46,402,152**	**-**
34.00	**Earning Per Share (Basic): Tk. 3.29**			
	This is made up as follows:			
	Earning Per Share (EPS)			
	Net Profit after Tax		128,855,635	128,272,152
	Number of Ordinary Shares		39,220,866	39,220,866
	Total		**3.29**	**3.27**
35.00	**Net Operating Cash Flows per share(NOCFPS): TK. 0.70**			
	This is made up as follows:			
35.01	Net Cash flows from Operating Activities		27,456,865	(142,879,307)
	No. of Share		39,220,866	39,220,866
	Total		**0.70**	**(3.64)**

Arun & Company Dhaka Chartered Accountants

Note No.	Particulars	Sub-Note	Amount in Taka	
			June 30, 2026	June 30, 2025
35.01	**Reconciliation of net profit/(loss) after tax with cash flow from operating activities under indirect method:**			
	Net Profit/(Loss) After Tax		128,855,635	128,272,152
	Adjustments to reconcile net income to net cash			
	Depreciation		18,170,794	19,510,025
	Finance Expenses		317,054,325	259,092,174
	Provision for WPPF		8,643,316	7,930,084
	Income Tax Expenses		46,402,152	38,210,431
	Excess Provision of Income Tax up to FY 2022-2023		-	(6,638,212)
	Short Provision of Deffered Tax Expenses		-	1,282,357
	Deffered Tax Liability		(2,391,466)	(2,525,055)
	Changes in operating assets and liabilities:			
	Stock of Inventories		260,840,893	(77,670,229)
	Trade Debtors		10,996,602	(35,528,433)
	Advance, Deposit & Prepayments		(366,948,342)	(425,259,409)
	Trade Creditors		(1,107,109)	475,552
	Liability for Expenses		(6,843,850)	12,071,010
	Income Tax Paid		(61,031,201)	(25,426,307)
	WPPF Paid		(7,930,084)	(5,699,364)
	Write off Other Receivable		-	5,883,555
	Bank Interest & Charge Paid		(317,254,800)	(36,859,640)
	Net Cash flows from Operating Activities		**27,456,865**	**(142,879,307)**

36.00 Related party disclosures:

During the period the company carried out a number of transactions with related parties in the normal course

Sl. No.	Name of the Related Parties	Nature of Transactions	June 30, 2026
1	Advances, Deposits and Prepayments	Advance against Salary	828,400
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

37.00 Allocation of Comprehensive Income (based on Section-82C and other Than 82C of Income Tax Ordinance 1984):

Particulars	July 01, 2025 to June 30, 2026			July 01, 2024 to June 30, 2025
	Under Section 82 (C)	Other than under Section 82 (C)	Total	
Revenue	523,488,080	1,429,195,983	1,952,684,063	1,747,895,467
Cost of Goods Sold	(339,605,030)	(1,073,183,264)	(1,412,788,294)	(1,265,125,597)
Gross Profit	**183,883,050**	**356,012,719**	**539,895,769**	**482,769,871**

Arun & Company Dhaka Chartered Accountants

Note No.	Particulars		Sub-Note	Amount in Taka	
				June 30, 2026	June 30, 2025
	Operating Expenses	**(12,001,560)**	**(32,765,945)**	**(44,767,505)**	**(58,872,394)**
	Administrative Expense	(6,286,771)	(17,163,767)	(23,450,537)	(32,555,413)
	Selling and Distribution Expense	(5,714,790)	(15,602,178)	(21,316,968)	(26,316,981)
	Operating Profit	**171,881,490**	**323,246,774**	**495,128,264**	**423,897,477**
	Financial Expense	(49,734,269)	(267,320,056)	(317,054,325)	(259,092,174)
	Profit before other income	**122,147,221**	**55,926,718**	**178,073,939**	**164,805,303**
	Other Income	-	3,435,698	3,435,698	1,726,455
	Profit/(Loss) Before Tax and WPPF	**122,147,221**	**59,362,416**	**181,509,637**	**166,531,758**
	Provision for WPPF	(5,816,534)	(2,826,782)	(8,643,316)	(7,930,084)
	Profit/(Loss) Before Tax	**116,330,687**	**56,535,635**	**172,866,321**	**158,601,674**
	Income Tax Expenses	**(26,174,404)**	**(17,836,282)**	**(44,010,686)**	**(30,329,521)**
	Current Tax (Expenses)/Income	(26,174,404)	(20,227,748)	(46,402,152)	(38,210,431)
	Adjustment for Excess Provision	-	-	-	6,638,212
	Deferred Tax (Expenses)/Income	-	2,391,466	2,391,466	2,525,055
	Adjustment for Short Provision of Deffered Tax	-	-	-	(1,282,357)
	Net Profit/(Loss) After Tax	**90,156,282**	**38,699,353**	**128,855,635**	**128,272,153**

37.01 Disclosure of Key Management Personnel Benefits in total and for each of the following categories

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

Sl. No.	Particulars	June 30, 2026	June 30, 2025
01	Short term employee benefits:	14,778,092	10,433,266
02	Post-employment benefits;	302,675	93,715
03	Other long-term benefits	193,428	231,354
04	Termination benefits; and		-
05	Share-based payment		-
	Total (1+….+5)	**15,274,195**	**10,758,336**

38.00 Disclosure as per requirement of Schedule XI, Part II of The Company Act 1994

38.01 Employee Position of the Company as per requirement of schedule XI, part II, Para 3

For the year ended 30 June		Officer & Staff		Worker & Employee	
Salary Range (Monthly)	Total Employee	Head Office	Factory	Head Office	Factory
Below 5,300	-	-	-	-	-
Above 5,300	432	29	13	5	385

38.02 Production/Sales capacity (BDT)

Particulars	30 June 2026	30 June 2025
Normal Capacity	2,500,000,000	2,250,000,000
Production/Sales	1,952,684,063	1,747,895,467
Capacity Utilized (%)	**78.11%**	**77.68%**

39.00 Capital expenditure commitment

Details of capital expenditure commitment are shown in Annexure-"A"

40.00 Contingent Liabilities

The company has no Contingent liability as on 30 June 2026.

41.00 Events after the reporting period

The Board of Directors of the Company has recommended 10% cash dividend excluding sponsor and directors and 10% stock dividend for all shareholders in its 211th Board meeting held on November 09, 2026 for the year ended June 30, 2026.

Arun & Company Dhaka Chartered Accountants

Monospool Bangladesh PLC
Schedule of Property, Plant and Equipment
As at June 30, 2026

Annexure-A

Cost Value:

Particulars	Cost (Amount in Taka)			Depreciation (Amount in Taka)				Written Down Value as at 30.06.2026
	Balance as at 01.07.2025	Addition /Adjustment	Balance as at 30.06.2026	Rate	Balance as at 01.07.2025	Charge during the Period	Balance as at 30.06.2026	
Land and Land Development	506,430,828	-	506,430,828	0%	-	-	-	506,430,828
Building and Construction	146,472,348	-	146,472,348	2.5%	90,151,213	1,408,028	91,559,241	54,913,107
Plant and Machinery	549,935,558		549,935,558	7%	363,066,073	13,080,864	376,146,937	173,788,621
Electrical Installation	8,281,083	-	8,281,083	10%	5,755,997	252,509	6,008,506	2,272,577
Furniture and Fixture	3,167,727	-	3,167,727	10%	2,341,007	82,672	2,423,679	744,048
Link Road	912,987	-	912,987	20%	892,299	4,138	896,437	16,550
Office Equipment	16,012,761	-	16,012,761	10%	12,399,334	361,343	12,760,677	3,252,084
Motor Vehicle	4,202,919	-	4,202,919	20%	4,162,383	8,107	4,170,490	32,429
Factory Equipment	97,603,557	-	97,603,557	10%	78,757,255	1,884,630	80,641,885	16,961,672
Total :	**1,333,019,768**	**-**	**1,333,019,768**		**557,525,560**	**17,082,291**	**574,607,851**	**758,411,917**

Revaluation Value :

Particulars	Revaluation (Amount in Taka)			Depreciation (Amount in Taka)				Cost Less Depreciation as at
	Balance as at 01.07.2025	Addition /Adjustment	Balance as at 30.06.2026	Rate	Balance as at 01.07.2025	Charge during the Period	Balance as at 30.06.2026	
Land and Land Development	246,113,349	-	246,113,349	-	-		-	246,113,349
Building and Construction	61,540,058	-	61,540,058	2.5%	18,621,087	1,072,974	19,694,062	41,845,996
Plant and Machinery	3,268,320	-	3,268,320	7%	3,050,244	15,265	3,065,509	202,811
Electrical Installation	465,819	-	465,819	10%	463,186	263	463,449	2,370
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**	**1,088,503**	**23,355,980**	**288,164,526**
Balance as on June 30, 2026	**1,644,540,274**	**-**	**1,644,540,274**		**579,793,038**	**18,170,794**	**597,963,831**	**1,046,576,443**

Allocation of depreciation charged during the year

Particulars	% of Allocation	Depreciation at Cost	Depreciation at Revaluation	Total
Factory Expenses	85.00%	14,519,947	925,227	15,445,175
Administrative Expenses	12.00%	2,049,875	130,620	2,180,495
Selling and Distribution Expenses	3.00%	512,469	32,655	545,124
Total	**100%**	**17,082,291**	**1,088,503**	**18,170,794**

Arun & Company Dhaka Chartered Accountants

Monospool Bangladesh PLC
Statement of Tax Depreciation
Calculation of Deffered Tax

Assessment Year 2024-2025
For the Year from 01-07-25 to 30-06-2026

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%	1,548,557	-	1,548,557	13,937,014
3	Plant & Machinary	34,684,384		34,684,384	10%	3,468,438	-	3,468,438	31,215,945
4	Electrical Installation	1,185,388	-	1,185,388	10%	118,539	-	118,539	1,066,849
5	Furniture & Fixture	797,844	-	797,844	10%	79,784	-	79,784	718,060
6	Link Road	137,613	-	137,613	2%	2,752	-	2,752	134,860
7	Office Equipment	2,783,509	-	2,783,509	10%	278,351	-	278,351	2,505,158
8	Motor Vehicle	756,792	-	756,792	10%	75,679	-	75,679	681,113
9	Factory Equipment	8,814,532		8,814,532	10%	881,453	-	881,453	7,933,079
	Total:	**571,076,461**	**-**	**571,076,461**		**6,453,554**	**-**	**6,453,554**	**564,622,907**

Deferred Tax Liabilities as at June 30, 2026	**Carrying Amount**	**Tax Base**	**Taxable/ Deductible**
Property, Plant & Equipment except land at cost	251,981,089	58,192,079	193,789,010
Tax on business income			22.50%
Closing deferred tax liability/(assets)-at cost			**43,602,527**
Opening deferred tax liabilities/(assets)-at cost			(45,993,993)
Deferred tax expenses /(income)-at cost			**(2,391,466)**
Revaluation surplus on Land			246,113,349
Tax Rate on capital gain			8%
Closing deferred tax liabilities/(assets)-at revaluation			**19,689,068**
Opening deferred tax liabilities/(assets)-at revaluation			(19,689,068)
Deferred tax expense/(income)-at revaluation			-
Revaluation surplus on Building and Construction			42,051,177
Applicable Tax Rate on capital gain			15%
Closing Deferred tax liabilities/(assets)-at revaluation Building and Construction			**6,307,677**
Less: Opening Balance tax Liabilites/(Assets)-at Revaluation on Building and Construction			(6,470,952)
Deferred tax Expenses/(Income)			**(163,275)**



Monospool Bangladesh PLC
Statement of Tax Depreciation
Calculation of Deffered Tax

Assessment Year 2024-2025
For the Year from 01-07-25 to 30-06-2026

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%	1,548,557	-	1,548,557	13,937,014
3	Plant & Machinary	34,684,384		34,684,384	10%	3,468,438	-	3,468,438	31,215,945
4	Electrical Installation	1,185,388	-	1,185,388	10%	118,539	-	118,539	1,066,849
5	Furniture & Fixture	797,844	-	797,844	10%	79,784	-	79,784	718,060
6	Link Road	137,613	-	137,613	2%	2,752	-	2,752	134,860
7	Office Equipment	2,783,509	-	2,783,509	10%	278,351	-	278,351	2,505,158
8	Motor Vehicle	756,792	-	756,792	10%	75,679	-	75,679	681,113
9	Factory Equipment	8,814,532		8,814,532	10%	881,453	-	881,453	7,933,079
	Total:	**571,076,461**	**-**	**571,076,461**		**6,453,554**	**-**	**6,453,554**	**564,622,907**

Deferred Tax Liabilities as at June 30, 2026	**Carrying Amount**	**Tax Base**	**Taxable/ Deductible**
Property, Plant & Equipment except land at cost	251,981,089	58,192,079	193,789,010
Tax on business income			22.50%
Closing deferred tax liability/(assets)-at cost			**43,602,527**
Opening deferred tax liabilities/(assets)-at cost			(45,993,993)
Deferred tax expenses /(income)-at cost			**(2,391,466)**
Revaluation surplus on Land			246,113,349
Tax Rate on capital gain			8%
Closing deferred tax liabilities/(assets)-at revaluation			**19,689,068**
Opening deferred tax liabilities/(assets)-at revaluation			(19,689,068)
Deferred tax expense/(income)-at revaluation			-
Revaluation surplus on Building and Construction			42,051,177
Applicable Tax Rate on capital gain			15%
Closing Deferred tax liabilities/(assets)-at revaluation Building and Construction			**6,307,677**
Less: Opening Balance tax Liabilites/(Assets)-at Revaluation on Building and Construction			(6,470,952)
Deferred tax Expenses/(Income)			**(163,275)**

Arun & Company Chartered Accountants Dhaka

Document Verification System (DVS)

DVC Preview

DVC: 2611102026AS513384

Membership (Enrl.) Number :	2026	Member's Name :	Mizanur Rahman FCA
CA Firm's Name :	Arun & Company		
Client's Name :	MONOSPOOL BANGLADESH PLC		
Client's Registration :	RJSC	Ref. Number:	C-16996
Client's Category :	Manufacturing	Client's Industry :	Paper
Period :	01/07/2025	To :	30/06/2026
Document Name :	Auditors Report and Finar		
Document Type :	Statutory Audit		
Date of Issue :	09/11/2026	Listing Status :	Y
AUDIT OPINION:	Unqualified	PIE/ NON-PIE:	PIE

Key Information :

Total Liabilities	5,293,109,677.00
Gross Revenue Shown in IS	1,952,684,063.00
Profit before taxes	172,866,321.00
Retained Earnings	632,577,765.00
Total Assets	6,941,359,201.00

Arun & Company Dhaka Chartered Accountants