

Private & Confidential

Un-Audited
3rd Quarter Ended Financial Statements
For The Period From July 01,2024 to March 31, 2025
of
Monospool Bangladesh PLC
BDG Corporate Building, Plot No.314/A, Block-E, Road No.18,
Bashundhara R/A, Dhaka-1229

Monospool Bangladesh PLC
For the 3rd Quarter ended March 31, 2025

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Monospool Bangladesh PLC

Statement of Financial Position

As at 31 March 2025

Particulars	Notes	Amount in Taka	
		March 31, 2025	June 30, 2024
ASSETS			
Non-Current Assets		3,939,178,982	3,793,426,702
Property, Plant and Equipment	4.00	1,059,555,275	1,073,038,604
Capital Work-in-Progress	5.00	2,867,291,312	2,708,055,702
Long Term Investment	6.00	6,448,841	6,448,841
Other Receivable	7.00	5,883,555	5,883,555
Current Assets		2,768,933,692	2,258,963,843
Inventories	8.00	918,159,935	857,418,281
Trade Receivable	9.00	591,646,422	546,536,595
Inter Company Account	10.00	55,808,698	34,564,000
Short Term Investment	11.00	12,915,820	10,289,527
Advances, Deposits and Prepayments	12.00	1,068,107,844	695,321,104
Advance Income Tax	13.00	46,841,756	58,284,822
Cash and Cash Equivalents	14.00	75,453,217	56,549,515
TOTAL ASSETS		6,708,112,674	6,052,390,545
EQUITY AND LIABILITIES			
		1,526,072,412	1,449,059,053
Share Capital	15.00	341,051,016	341,051,016
Capital Reserve	16.00	356,660,920	356,660,920
Revaluation Reserve	17.00	267,964,810	268,677,021
Retained Earnings	18.00	560,395,666	482,670,096
LIABILITIES			
Non-Current Liabilities		3,073,957,437	2,846,531,057
Deferred Tax Liabilities	19.00	69,101,724	72,523,808
Sponsor Directors Loan Account	20.00	106,633,159	102,207,751
Long Term Bank Loan	21.00	2,898,222,554	2,671,799,498
Current Liabilities		2,108,082,825	1,756,800,436
Trade Payable	22.00	5,469,715	5,123,882
Liabilities for Expenses	23.00	36,673,198	19,720,876
Short Term Loan	24.00	1,712,553,714	1,402,464,499
Long Term Bank Loan-Current Portion	25.00	164,997,671	163,711,235
Inter Company Loan Account	26.00	10,229,798	4,200,000
Un-paid Dividend	27.00	2,615,816	3,081,169
Worker's Profit Participation Fund	28.00	7,613,053	5,699,364
Provision for Income Tax	29.00	167,929,860	152,799,411
Total Liabilities		5,182,040,262	4,603,331,493
TOTAL EQUITY AND LIABILITIES		6,708,112,674	6,052,390,545

Net Assets Value Per Share (NAVPS)

30.00

44.75

42.49

Company Secretary

Chief Financial Officer

Director

Managing Director

Chairman

Dhaka, Bangladesh

Dated: April 29, 2025

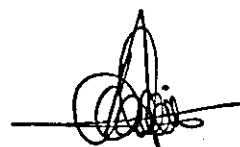
Monospool Bangladesh PLC
Statement of Profit or Loss and other Comprehensive Income
For the Period ended March 31, 2025

Particulars	Notes	Amount in Taka			
		July 01, 2024 to March 31, 2025	July 01, 2023 to March 31, 2024	Jan 01, 2025 to March 31, 2025	Jan 01, 2024 to March 31, 2024
Revenue	31.00	1,470,325,527	758,380,439	505,417,967	328,483,312
Cost of Goods Sold	32.00	(1,059,161,906)	(502,432,813)	(361,530,526)	(230,866,896)
Gross Profit		411,163,621	255,947,626	143,887,441	97,616,416
Operating Expenses		(45,329,587)	(37,428,693)	(15,635,402)	(12,231,168)
Administrative Expense		(23,177,879)	(20,848,888)	(7,978,777)	(8,565,658)
Selling and Distribution Expense		(22,151,708)	(16,579,805)	(7,656,625)	(3,665,510)
Operating Profit		365,834,034	218,518,933	128,252,039	85,385,248
Financial Expense	33.00	(207,036,993)	(113,178,822)	(54,933,221)	(35,547,466)
Profit before other income		158,797,041	105,340,111	73,318,818	49,837,782
Other Income		1,077,074	154,023	375,460	66,706
Profit/(Loss) Before Tax and WPPF		159,874,114	105,494,134	73,694,278	49,904,488
Provision for WPPF		(7,613,053)	(5,023,530)	(3,509,251)	(2,376,404)
Profit/(Loss) Before Tax		152,261,061	100,470,604	70,185,027	47,528,084
Income Tax Expenses		(34,447,265)	(8,117,099)	(15,854,472)	3,794,969
Current Tax	34.00	(37,743,665)	(22,769,258)	(17,171,876)	(10,902,098)
Deferred Tax	34.01	3,296,400	14,652,158	1,317,403	14,697,067
Net Profit/(Loss) After Tax		117,813,796	92,353,504	54,330,554	51,323,053

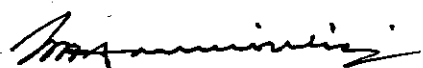
Basic Earning Per Share (EPS)	35.00	3.45	2.71	1.59	1.50
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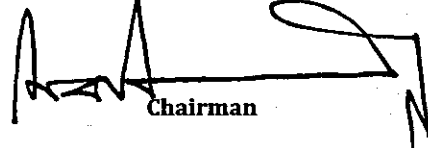
Company Secretary



Chief Financial Officer



Managing Director


Director

Chairman

Dhaka, Bangladesh
Dated: April 29, 2025

Monospool Bangladesh PLC

Statement of Changes in Equity

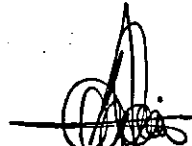
As at 31 March 2025

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	-	-	-	117,813,796	117,813,796
Adjustment for Defferd Tax	-	-	-	-	-
Transferred From Deferred Tax provision to Revaluation Reserve	-	-	125,684	-	125,684
12 % Cash Dividend				(40,926,121)	(40,926,121)
Transfer from Revaluation Reserve to Retained Earnings	-	-	(837,895)	837,895	-
Balance as at 31.03.2025	341,051,016	356,660,920	267,964,810	560,395,666	1,526,072,412

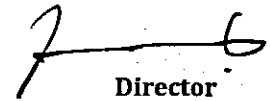
Balance as at 30.06.2024	341,051,016	356,660,920	268,677,021	482,670,096	1,449,059,053
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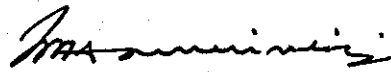
Company Secretary



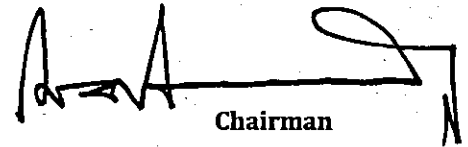
Chief Financial Officer



Director



Managing Director



Chairman

Dhaka, Bangladesh
Dated: April 29, 2025

Monospool Bangladesh PLC

Statement of Cash Flows

As at 31 March 2025


Particulars	Notes	Amount in Taka	
		July 01, 2024 to March 31, 2025	July 01, 2023 to March 31, 2024
<u>A. Cash Flow from Operating Activities:</u>			
Cash Received from Customer and Others		1,426,292,774	788,680,786
Less: Paid to Suppliers and Others		(1,512,346,517)	(633,448,514)
Less: Financial Expense		(33,609,740)	(96,832,168)
Less: Income Tax Paid		(11,170,150)	(9,771,377)
Net Cash flows from Operating Activities (A)		(130,833,633)	48,628,728
<u>B. Cash Flow from Investing Activities:</u>			
Acquisition of Property, Plant and Equipment		(591,250)	(108,220)
Short Term Investment		(2,626,293)	-
Capital Work-in-Progress		(159,235,610)	(28,940,083)
Net Cash used in Investing Activities (B)		(162,453,153)	(29,048,303)
<u>C. Cash Flow from Financing Activities:</u>			
Long Term Loan Received/(Paid)		145,735,609	(810,028)
Short Term Loan Received/(Paid)		218,635,844	15,869,047
Received/(Payments) of others debt		(10,789,492)	22,951,634
Dividend Paid		(41,391,474)	(12,558,502)
Net Cash flows from/(Used by) Financing Activities (C)		312,190,487	25,452,151
Net Increase/(Decrease) in Cash and Bank Balance		18,903,702	45,032,576
Cash and Bank Balance at the opening of the year		56,549,515	23,691,149
Cash and Bank Balance at the end of the year		75,453,217	68,723,725

Net Operating Cash Flows per share(NOCFPS)

36.00

(3.84)

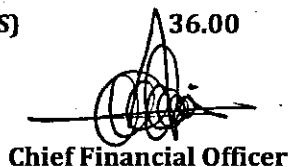
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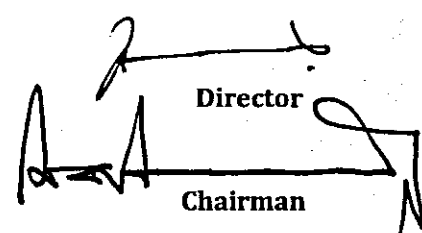
Company Secretary



Managing Director



Chief Financial Officer



Director

Chairman

Dhaka, Bangladesh
Dated: April 29, 2025

Monospool Bangladesh PLC
Notes to the Financial Statements
For the period ended March 31, 2025

1.00 Significant Accounting Policies and other Material Information:

1.01 Legal form of the Enterprise:

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

1.02 Registered Office of the Company:

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

1.03 Principal activities and nature of the business:

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

2.00 Basis of Financial Statements Preparation and Presentation:

2.01 Statement of Compliance:

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

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

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

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

2.02 Authorization date for issuing Financial Statements:

The financial statements were authorized by the Board of Directors on April 29, 2025.

2.03 Reporting period:

The financial statements cover one year from **01 July 2024 to 31 March 2025**.

2.04 Components of the Financial Statements:

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

- a) Statement of Financial Position as at March 31, 2025.
- b) Statement of Profit or Loss and Other Comprehensive Income for the year ended March 31, 2025.
- c) Statement of Changes in Equity for the year ended March 31, 2025.
- d) Statement of Cash Flows for the year ended March 31, 2025.
- e) Accounting Policy Notes to the financial statements for the year ended March 31, 2025.

3.00 Significant Accounting Policies:

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

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

3.01 Property, Plant and Equipment:

3.01.01 Recognition of Property, Plant & Equipment:

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

3.01.02 Revaluation of Property, Plant & Equipment:

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

3.02 Inventories:

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

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

3.03 Statement of Cash Flows:

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

3.04 Taxation:

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

3.04.01 Current Tax

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

3.04.02 Deferred Tax

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

3.05 Revenue Recognition

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

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

Considering the five steps model, the Company recognizes revenue when (or as) the Company satisfies a performance obligation by transferring a promised good to a customer. Goods are considered as transferred when (or as) the customer obtains control of those goods. Revenue from contracts with customers against sales is recognized when products are dispatched to customers, that is, when the significant risk and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably.

3.06 Earnings per Share (EPS)

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

3.07 Comparative Information

Comparative information has been disclosed in respect of the previous year for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current year's financial statements.

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

3.08 Related Party Transactions

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

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

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

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

3.09 General

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

Monospool Bangladesh PLC

Notes to the Financial Statements

As at 31 March 2025

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2025	June 30, 2024
4.00	Property, Plant and Equipment: Tk. 1,059,555,275			
	Non Revalued Assests		770,022,948	782,668,382
	Revalued Assests		289,532,327	290,370,222
	Total		1,059,555,275	1,073,038,604
4.01	Non Revalued Assests			
	Opening Balance		1,321,801,111	361,745,071
	Add: Transfer from- Pearl Paper & Board Mills Ltd. against M&A		-	959,668,555
	Add: Addition made during the Year		591,250	387,485
	Closing Balance (a)		1,322,392,361	1,321,801,111
	Accumulated Depreciation			
	Opening Balance		539,132,729	89,400,768
	Add: Transfer from- Pearl Paper & Board Mills Ltd. against M&A		-	440,246,072
	Add: Charged during the Year		13,236,685	9,485,889
	Closing Balance (b)		552,369,414	539,132,729
	Written Down Value (a-b)		770,022,948	782,668,382
4.02	Revalued Assests			
	Opening Balance		311,520,506	234,013,993
	Add: Transfer from- Pearl Paper & Board Mills Ltd. against M&A		-	77,506,513
	Add: Addition made during the Year		-	-
	Closing Balance (a)		311,520,506	311,520,506
	Accumulated Depreciation			
	Opening Balance		21,150,284	14,074,873
	Add: Transfer from- Pearl Paper & Board Mills Ltd. against M&A		-	6,009,115
	Add: Charged during the Year		837,895	1,066,296
	Closing Balance (b)		21,988,179	21,150,284
	Written Down Value (a-b)		289,532,327	290,370,222
The details Schedule of Property, Plant and Equipment are shown in (Annexure- A).				
5.00	Capital Work-in-Progress: Tk. 2,867,291,312			
	This is Made up as follows:			
	Plant & Machinery		1,361,027,545	1,281,409,741
	Building & Other Construction		1,506,263,767	1,426,645,961
	Total		2,867,291,312	2,708,055,702
6.00	Long Term Investment: Tk.6,448,841			
	This is Made up as follows:			
	BD.News & Entertainment		6,448,841	6,448,841
	Total		6,448,841	6,448,841
7.00	Other Receivable: TK. 5,883,555			
	This is made up as follows:			
	L/C NO # 033009010600		5,883,555	5,883,555
	Total		5,883,555	5,883,555

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2025	June 30, 2024

8.00 Inventories: Tk. 918,159,935

This is made up as follows:

Raw Materials in Stock

Finished Goods

Total

605,211,288	562,581,798
312,948,647	294,836,483
918,159,935	857,418,281

9.00 Trade Receivable : Tk. 591,646,422

This is made up as follows:

Receivable from parties

Add: Transfer from- Pearl Paper & Board Mills Ltd. against M&A

591,646,422	267,100,842
-	279,435,753
591,646,422	546,536,595

Ageing of Trade Receivables:

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

Due within 3 months

Due over 3 months but within 6 months

Due over 6 months

Total

544,026,989	536,372,266
29,870,040	10,164,328
17,749,393	-
591,646,422	546,536,595

10.00 Inter Company Account: TK. 55,808,698

This is made up as follows:

Kores Bangladesh Ltd.

World of Textile

BD.News & Entertainment

Total

20,884,698	5,740,000
4,000,000	4,000,000
30,924,000	24,824,000
55,808,698	34,564,000

11.00 Short Term Investment: Tk. 12,915,820

This is made up as follows:

Details of Investment in FDR:

SIBL FDR A/C NO. 0025330050855

SIBL FDR A/C NO#07753130918

SIBL FDR A/C NO#07753130929

SIBL FDR A/C No# 0775310031032

SIBL FDR# 07753131234

SIBL FDR# 0775310031199

AB Bank FDR A/C# 3834942

Premier Bank FDR A/C 0068663/24600017310

Premier Bank FDR A/C 0068709/24600017531

Premier Bank FDR A/C 24300029158

IBBL FDR A/C 2050213050087909

Total

Add: Accured Interest on FDR

Total

665,525	665,525
211,410	200,000
369,968	350,000
517,145	-
518,671	-
1,034,289	-
854,618	800,000
2,067,000	2,000,000
1,991,445	1,927,000
2,083,921	2,000,000
2,193,977	2,196,977
12,507,969	10,139,502
407,851	150,025
12,915,820	10,289,527

12.00 Advances, Deposits and Prepayments: Tk. 1,068,107,844

This is made up as follows:

Advances

Deposits

Advance against land purchases

Prepayments

Total

12.01

967,594,069	589,440,418
40,830,247	45,003,681
55,250,000	55,250,000
4,433,528	5,627,005
1,068,107,844	695,321,104

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2025	June 30, 2024

12.01 Advances: Tk.967,594,069

This is made up as follows:

Advance against Works
Advance against Salary and Wages
Advance against Purchases
Total

8,349,096	6,175,574
1,715,200	946,400
957,529,773	582,318,444
967,594,069	589,440,418

13.00 Advance Income Tax: Tk.46,841,756

This is made up as follows:

Opening Balance
Add: Addition during the Year
Add: Transfer from- Pearl Paper & Board Mills Ltd. against M&A
Less: Adjustment During the year
Closing Balance

58,284,822	38,483,069
11,170,150	18,140,773
-	1,660,980
(22,613,216)	-
46,841,756	58,284,822

14.00 Cash and Cash Equivalents: Tk. 75,453,217

This is made up as follows:

Cash in Hand
Cash at Bank
Total

Note- 14.01

39,494,648	45,150,442
35,958,569	11,399,073
75,453,217	56,549,515

14.01 Cash-at-Bank: Tk. 35,958,569

This is made up as follows:

Details of Cash at Bank:

Sonali Bank Ltd., Local Office Br.33008364
A.B. Bank Ltd., Principal Br..208507430
Agrani Bank Ltd.-0200016427904(10180101)
Basic Bank Ltd., Bashundhara Br.4910-01-000389
SIBL, Principal Br-0021330009899
UCBL, Bashundhara Br.0099-1301-0000083
Islami Bank Bangladesh Limited-Kalampur Branch 00709
First Security Islami Bank #017711100000231
Meghna Bank Ltd. #11011100000730
SIBL, Bashundhura Br-0771360001186.
SIBL, Bashundhura Br-(Dividend Payment)0771360001873
Shimanto Bank Ltd. # 1002241000113
The Premier Bank Ltd.-0155131-0000061
The Premier Bank Ltd.-0155111-00000320
UCBL, Bas. Br.,A/C # 0099-111000001420
UCBL, Corp. Br. # 0951101000012556
Agrani Bank Ltd. # 0200015224909
Southeast Bank A/C # 8748

49,876	50,220
6,280	6,994
6,538	7,021
21,768	22,113
260,649	5,814,839
39,839	40,168
16,949	17,524
570	1,145
27,668	28,243
24,067	143,149
2,619,450	2,783,199
-	5,325
24,359,438	-
41,688	286,611
168	169
-	1,809
-	5,928
27,963	73,923

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2025	June 30, 2024
	Islami Bank Bangladesh Ltd. A/C # 15209		22,587	65,795
	Islami Bank Bangladesh Ltd. A/C # 05716		-	78,282
	Islami Bank Bangladesh Ltd. A/C # 184312		7,044,821	4,069
	Sonali Bank, Local Office Br.,A/C # 59696		20,657	21,002
	Social Islami Bank Ltd. # 0499		8,938	9,539
	Social Islami Bank Ltd. # 1969		18,810	19,152
	Mercantile Bank,NB Br.A/C # 0111-11859		-	5,914
	Marcantile Bank Ltd.-27488348		-	1,175
	National Bank Ltd. Mirpur Br. CD # 1069002658268		-	1,503
	National Bank Ltd. Babu Bazar Br. CD # 1031005002394		-	12,425
	Pubali Bank-130345		-	1,051
	Sonali Bank, Dhamrai Bazar Br.A/C # 12176		17,500	17,500
	Sonali Bank, Dhamrai Bazar Br., STD A/C # 418		4,910	4,864
	NCC Bank, Bashundhara Br.,A/C # SND-96-0325000035		14,081	14,105
	Social Islami Bank Ltd. A/C # 332		22,751	32,924
	Social Islami Bank Ltd. A./C # 4131		3,196	3,725
	Social Islami Bank Ltd. A./C # 7472		290,992	1,776,557
	Welfare Fund A/C # 3248		545	540
	Premier Bank, Bashundhara-00313		897	1,242
	Premier Bank, A/C NO#15513100000060		951,857	-
	Premier Bank, Banani Br.,A/C # CD-0104-11100012541		33,116	39,329
	Total		35,958,569	11,399,073

Monospool Bangladesh PLC

Notes to the Financial Statements

As at 31 March 2025

Note No.	Particulars	Amount in Taka	
		March 31, 2025	June 30, 2024

15.00 Share Capital: Tk. 341,051,016

This is made up as follows:

Authorized Capital: Tk. 500,000,000

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

500,000,000	500,000,000
500,000,000	500,000,000

Issued, Called and Paid-up Capital: Tk. 341,051,010

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

341,051,016	341,051,016
341,051,016	341,051,016

Paid-up Capital and are classified as follows:

Classification	No. of Share	Face value (Tk)	Total value (Tk)
Group-A : Sponsor and Director	14,497,088	10	144,970,880
Group-B : Financial Institutions	863,562	10	8,635,620
Group-C : General Public	18,744,451	10	187,444,510
Total :	34,105,101		341,051,010

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

Name of Shareholder	Position	No. of Share Held	Percentage of Share Held	Amount in Taka
Mr. Mustafa Kamal Mohiuddin	Chairman	2,057,600	6.03%	20,576,000
Mr. Mostafa Jamal Mohiuddin	Sponsor Shareholder	563,901	1.65%	5,639,010
Bangladesh Development Group Ltd. Represented by Md. Mobarok Hossain	Nominee Director	1,085,022	3.18%	10,850,220
Magura Group PLC Represented by (i) Mr. Mostafa Jamal Mohiuddin (ii) Advocate Md. Golam Kibria	Nominee Director & Managing Director Nominee Director	6,385,206	18.72%	63,852,060
Mr. MD. Rezaul Islam	Director	2,464,000	7.22%	24,640,000
Mr. MD. Anwar Hossain	Director	1,848,000	5.42%	18,480,000
Prof. Dr. Ataur Rahman	Independent Director	-	0.00%	-
Prof. Dr. Ataur Rahman		-	0.00%	-
Mr. Ashfaquul Islam	Sponsor Shareholder	44,721	0.13%	447,210
Mr. M.U. Ahmed		1,863	0.01%	18,630
Mr. Mohiuddin Ahmed		6,968	0.02%	69,680
Mr. Md. Mobarok Hossain		1,870	0.01%	18,700
Abrirbhab Multi Media Ltd.	Shareholder	11,180	0.03%	111,800
Investment Consultants and Share Management Ltd.		17,440	0.05%	174,400
Magura Multiplex PLC		9,317	0.03%	93,170
Financial Institutions		863,562	2.53%	8,635,620
General Public		18,744,451	54.96%	187,444,510
Total		34,105,101	100%	341,051,010

Monospool Bangladesh PLC

Notes to the Financial Statements As at 31 March 2025

Note No.	Particulars	Amount in Taka	
		March 31, 2025	June 30, 2024

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

Holding Range	No. of Shareholder	Total Holdings	Percentage
01----3000	6467	3,000,277	8.80%
3001-----15000	426	2,575,579	7.55%
15001-----30000	29	560,953	1.64%
300001-----300000	20	1,312,088	3.85%
300001-----1500000	6	4,890,344	14.34%
1500001-----3000000	3	6,369,600	18.68%
3000001.....5000000	0	-	0.00%
5000001.....6500000	1	6,385,206	18.72%
65000001.....9100000	1	9,011,054	26.42%
	6,953	34,105,101	100%

16.00 Capital Reserve: Tk.356,660,920

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

This is made up as follows:

Paid up Capital of Pearl Paper & Board Mills Ltd.

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

Capital Reserve

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

Monospool Bangladesh PLC

Notes to the Financial Statements As at 31 March 2025

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2025	June 30, 2024

17.00 Revaluation Reserve: Tk.267,964,810

This is made up as follows:

Opening Balance	268,677,021	186,948,700
Add: Transfer from- Pearl Paper & Board Mills Ltd. against M&A	-	72,728,919
Deffered Tax provision on re-valuation surplus	125,684	159,945
Adjustment for Defferd Tax	-	9,905,754
Adjustment of Depreciation on Re-valued Assets.	(837,895)	(1,066,296)
Total	267,964,810	268,677,021

18.00 Retained Earnings: Tk. 560,395,666

This is made up as follows:

Opening Balance	482,670,096	208,958,291
Add: Transfer from- Pearl Paper & Board Mills Ltd. against M&A	-	194,349,187
Profit/(Loss) during the year	117,813,796	101,768,380
12 % Cash Dividend	(40,926,121)	(14,083,238)
10% Bonus Share	-	(9,388,820)
Adjustment of Depreciation on Re-valued Assets	837,895	1,066,296
Closing Balance	560,395,666	482,670,096

19.00 Deffered Tax Liabilities : Tk. 69,101,724

This is made up as follows:

Opening Balance	72,523,808	41,184,534
Add: Transfer from- Pearl Paper & Board Mills Ltd. against M&A	-	57,035,039
Add/(Less): Previous year adjustment	-	(9,905,754)
Add/(Less): Deferred Tax Expenses/(Income) on cost	(3,296,400)	(15,630,067)
Add/(Less): Deferred Tax Expenses/(Income) on revaluation	(125,684)	(159,945)
Add/(Less): Deferred Tax Expenses/(Income) on revaluation	-	-
Total	69,101,724	72,523,808

20.00 Sponsor Directors Loan Account: Tk.106,633,159

This is made up as follows:

Mr.Mustafa Kamal Mohiuddin	7,512,591	3,087,183
Magura Group Ltd	29,816,120	29,816,120
Bangladesh Developlent Group	69,304,448	69,304,448
Total	106,633,159	102,207,751

21.00 Long Term Bank Loan: Tk.2,898,222,554

This is made up as follows:

Social Islami Bank PLC	21.01	119,656,161	116,255,453
Islami Bank Bangladesh PLC	21.02	605,522,745	578,863,904
Southeast Bank PLC	21.03	324,472,354	290,081,137
Phoneix finance and Investment Ltd.	21.04	1,106,064,037	998,091,511
Premier Leasing and Finance Ltd.	21.05	742,507,257	688,507,493
Total:		2,898,222,554	2,671,799,498

Monospool Bangladesh PLC

Notes to the Financial Statements

As at 31 March 2025

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2025	June 30, 2024

21.01 Social Islami Bank PLC.:Tk.119,656,161

This is made up as follows:

HPSM # 0023600000754	15,646,003	15,646,003
BIAM Term# 0023020001547	16,798,978	16,798,978
BIAM Term # 0023020001571	3,200,000	3,200,000
BIAM Term # 0023020001211	23,521,523	23,521,523
BIAM Term # 0023020001233	8,000,000	8,000,000
BIAM Term # 0023020001255	19,911,858	19,911,858
BIAM Term # 0023020001277	6,464,910	6,464,910
Principal Outstanding	93,543,272	93,543,272
Add: Interest Outstatnding	26,112,889	22,712,181
Total	119,656,161	116,255,453

21.02 Islami Bank Bangladesh PLC :Tk.605,522,745

This is made up as follows:

IBBL Project Loan # 107714	21.02.01	68,564,630	67,278,194
IBBL Capital Machinery # 123914		269,278,236	257,447,319
IBBL Project Loan # 107713		319,493,086	305,455,646
IBBL Project Loan # 139012		16,751,422	15,960,939
Sub-Total:		674,087,375	646,142,098
Less: Current Portion of IBBL Project Loan # 107714		68,564,630	67,278,194
Total:		605,522,745	578,863,904

21.02.01 IBBL Project Loan # 107714

This is made up as follows:

Principal	51,037,928	51,037,928
Add: Interest Outstatnding	17,526,702	16,240,266
Total	68,564,630	67,278,194

21.03 Southeast Bank PLC

This is made up as follows:

Time Loan # 7706	124,368,028	111,226,039
Time Loan # 7707	200,104,326	178,855,098
Total	324,472,354	290,081,137

21.04 Phoneix finance and Investment Ltd. :Tk.1,106,064,037

This is made up as follows:

PFIL/SME/TL-64/2017	112,630,227	112,630,227
PFIL/SME/TL-57/17	305,750,326	305,750,326
PFIL/SME/TL-56/17	277,548,120	246,862,333
Principal Outstanding	695,928,673	665,242,886
Add: Interest Outstatnding	410,135,364	332,848,625
Total	1,106,064,037	998,091,511

Monospool Bangladesh PLC

Notes to the Financial Statements As at 31 March 2025

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2025	June 30, 2024

21.05 Premier Leasing and Finance Ltd.

This is made up as follows:

TF-2357

421,345,459

390,019,407

TF-2595

321,161,798

298,488,086

Total

742,507,257

688,507,493

22.00 Trade Payable Tk.5,469,715

This is made up as follows:

Arafat Traders

134,950

234,950

Bhai Bhai enterprise

107,219

207,219

M/S Aleya Enterprise

162,299

193,299

Newaj Traders

111,400

312,628

Sahanoor Printing & Packaging Ltd

309,149

452,515

Soulmate Packaging & Accessories Ltd.

434,778

365,360

Payables for Raw Materials

1,350,460

1,250,000

Payables for Mechanical & Electrical

566,945

659,824

Payables for Chemicals

436,140

189,235

Payables for Power, Fuel & Lubricants

274,682

245,362

Payables for Packing Materials

688,548

587,436

Payables for Carrying, Loading & Unloading

503,905

169,254

Payables for Overhead

389,240

256,800

Total

5,469,715

5,123,882

23.00 Liabilities for Expenses: Tk.36,673,198

This is made up as follows:

Wages, Salary and Allowance

9,413,491

8,598,733

Md.Alamgir (Cattering)

-

26,620

G Kibra & Co

-

230,000

Ashraf Uddin & Co

-

35,000

Gas Bill

8,941,095

3,841,187

Electricity Bill

18,185,242

6,678,415

Link 3 Technologies

25,125

28,300

Grameen Phone

17,672

19,388

Robi Axiata Ltd

14,692

13,085

Jharna Engineering Works

-

202,435

Pinnacle Power Ltd

24,381

40,713

Jannatul Ferdaus-Rent A Car

42,000

-

Information Service Network Ltd.

2,500

-

Tetra Host Bangladesh

7,000

7,000

Total

36,673,198

19,720,876

Monospool Bangladesh PLC

Notes to the Financial Statements

As at 31 March 2025

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2025	June 30, 2024

24.00 Short Term Loan: Tk. 1,712,553,714

This is made up as follows:

Details of Short Term Loan are as Follows:

Social Islami Bank PLC	24.01	183,997,979	161,478,393
Islami Bank Bangladesh PLC	24.02	1,310,065,735	1,240,986,106
Other Loan	24.03	218,490,000	-
Total		1,712,553,714	1,402,464,499

24.01 Social Islami Bank PLC: Tk. 183,997,979

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	119,999,290
Add: Interest	44,798,059	23,710,352
Sub Total	164,797,349	143,709,642

Bai Muazzal (Trust Receipt)

This is made up as follows:

Principal	17,432,981	17,287,137
Add: Interest Outstanding	1,767,649	481,613
Sub Total	19,200,630	17,768,750
Total	183,997,979	161,478,393

24.02 Islami Bank Bangladesh PLC: Tk. 1,310,065,735

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

PIF-MPI

Principal	276,663,642	276,663,642
Add: Interest Outstanding	256,256,910	224,908,643
Sub-Total	532,920,553	501,572,285

Murabaha TR

Principal	343,593,550	343,593,550
Add: Interest Outstanding	254,849,146	224,523,813
Sub-Total	598,442,696	568,117,363

PIF-MIB

Principal	112,457,097	112,457,097
Add: Interest Outstanding	66,245,389	58,839,361
Sub-Total	178,702,486	171,296,458
Total	1,310,065,735	1,240,986,106

24.03 Other Loan

This is made up as follows:

Mr. Mostafa Azad Mohiuddin	96,395,000	
Mrs. Dilara Mostafa	122,095,000	
Total	218,490,000	-

Monospool Bangladesh PLC

Notes to the Financial Statements As at 31 March 2025

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2025	June 30, 2024

25.00 Long Term Bank Loan-Current Portion Tk.164,997,671

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

SIBL-HPSM # 0023600000754	3,129,201	3,129,201
BIAM LOAN# 0023020001547	4,199,744	4,199,744
BIAM LOAN# 0023020001571	800,000	800,000
BIAM LOAN# 0023020001211	5,880,381	5,880,381
BIAM LOAN# 0023020001233	2,000,000	2,000,000
BIAM LOAN# 0023020001255	4,977,965	4,977,965
BIAM LOAN# 0023020001277	1,616,227	1,616,227
Islami Bank Bangladesh Ltd. #107714	68,564,630	67,278,194
Sub-Total	91,168,148	89,881,712
PFIL/SME/TL-64/17	10,196,218	10,196,218
PFIL/SME/TL-57/17	63,633,305	63,633,305
Sub-Total	73,829,523	73,829,523
Total	164,997,671	163,711,235

26.00 Inter Company Loan Account: TK.10,229,798

This is made up as follows:

Magura Group Ltd	10,229,798	4,200,000
Total	10,229,798	4,200,000

27.00 Un-paid Dividend: Tk. 2,615,816

This is made up as follows:

Opening Balance	3,081,169	3,627,392
Add: Declared during the Period	40,926,121	14,083,237
Total	44,007,290	17,710,629
Less: Paid during the Year	(41,391,474)	(14,629,460)
Closing Balance	2,615,816	3,081,169

Un-paid Dividend and are classified as follows:

Group-A Sponsor and Director	213,457	144,780
Group-B Financial Institutions	159,913	217,374
Group-C General Public	2,242,446	2,719,015
Total :	2,615,816	3,081,169

Monospool Bangladesh PLC

Notes to the Financial Statements As at 31 March 2025

Note No.	Particulars	Sub-Note	Amount in Taka	
			March 31, 2025	June 30, 2024

28.00 Worker's Profit Participation Fund: Tk.7,613,053

This is made up as follows:

Opening Balance	5,699,364	5,066,785
Add: Transfer from- Pearl Paper & Board Mills Ltd. against M&A	-	3,466,780
	5,699,364	8,533,565
Less: Payment made during the year	(5,699,364)	(8,533,565)
Available Balance	-	-
Add: Addition during the year	7,613,053	5,699,364
Closing Balance	7,613,053	5,699,364

29.00 Provision for Income Tax: Tk.167,929,860

This is made up as follows:

Opening Balance	152,799,411	40,677,699
Add: Transfer from- Pearl Paper & Board Mills Ltd. against M&A	-	84,272,753
Add: Addition during the year	37,743,665	27,848,959
Sub-Total	190,543,076	152,799,411
Less: Tax adjustment during the year	(22,613,216)	-
Closing Balance	167,929,860	152,799,411

30.00 Net Assets Value per share (NAV): Tk. 44.75

Shareholders Equity	1,526,072,412	1,449,059,053
No. of Share	34,105,101	34,105,101
Total	44.75	42.49

Monospool Bangladesh PLC

Notes to the Financial Statements For the Period ended March 31, 2025

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2024 to March 31, 2025	July 01, 2023 to March 31, 2024

31.00 Revenue: Tk.1,470,325,527

This is made up as follows:

Computer Paper/Cheque Books/NCR Paper & Other Security Products	262,403,110	639,981,245
Photocopy Paper/Recycled paper/ATM Roll/TP Roll/Waste Paper/News Print Paper/Cartridge/ KPM/Roll/Offset	1,207,922,417	118,399,194
Total	1,470,325,527	758,380,439

32.00 Cost of Goods Sold: Tk1,059,161,906

This is made up as follows:

Materials Consumed	32.01	896,950,220	454,197,351
Factory Overhead		180,323,851	44,275,608
Cost of Manufactured		1,077,274,070	498,472,959
Opening Work-in-Process		-	-
		1,077,274,070	498,472,959
Closing Work-in-Process		-	-
Cost of Production		1,077,274,070	498,472,959
Opening Finished Goods		294,836,483	65,087,063
		1,372,110,553	563,560,022
Closing Finished Goods		312,948,647	61,127,209
Total		1,059,161,906	502,432,813

32.01 Raw Materials Consumed: Tk.896,950,220

This is made up as follows:

Opening Raw Materials	562,581,798	191,170,761
Purchase during the year	939,579,710	492,454,288
Raw Materials Available	1,502,161,508	683,625,049
Closing Raw Materials	605,211,288	229,427,698
Raw Materials Consumed	896,950,220	454,197,351

33.00 Financial Expense: Tk.207,036,993

This is made up as follows:

Bank Loan Interest On (SIBL)	36,919,492	26,076,472
Bank Loan Interest on (IBBL)	70,261,353	16,629,916
Bank Charges and Others	1,169,409	701,735
Interest Expenses of PFIL	98,686,739	69,770,699
Total	207,036,993	113,178,822

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2024 to March 31, 2025	July 01, 2023 to March 31, 2024

34.00 Current Tax: Tk.37,743,665

This is made up as follows:

Profit before Tax	152,261,061	100,470,607
Add: Accounting base depreciation	14,074,580	4,906,585
Less: Tax base depreciation	(6,199,070)	(4,180,490)
Add: Accounting base WPPF	7,613,053	-
Less: Tax base WPPF	-	-
Taxable Profit for Current Tax	167,749,623	101,196,702
Applicable Tax Rate	22.50%	22.50%
Provision for Income tax	37,743,665	22,769,258
Advance tax paid for 82(C)	11,170,150	9,771,377
22.5% on Profit before Tax	37,743,665	22,769,258
0.6% on gross receipt for 82(C)	8,821,953	4,550,283
Current Tax Whichever is higher	37,743,665	22,769,258

34.01 Deferred Tax/(Income) : Tk -3,296,400

This is made up as follows:

Deferred tax expenses /(income) On PPE Except Surplus Value	(1,583,463)	(14,652,158)
Deferred tax expenses /(income) On WPPF	(1,712,937)	-
	(3,296,400)	(14,652,158)

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

This is made up as follows:

Carrying Amount as per Company Policy	263,592,119	280,537,593
Carrying Amount as per Tax Law	54,989,522	66,250,484
Taxable Temporary Difference	208,602,597	214,287,109
Applicable Tax Rate	22.5%	22.5%
Total Deferred Tax Liability	46,935,584	48,214,600
Less: Opening deferred tax	(48,519,048)	(62,866,758)
Deferred tax expenses /(income) during the year	(1,583,463)	(14,652,158)

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

34.01.02 Deferred tax expenses /(income) On Provision for WPPF

This is made up as follows:

Carrying Amount as Company Policy	7,613,053	-
Carrying Amount as Tax Law	-	-
Temporary Difference	(7,613,053)	-
Applicable Tax Rate	22.5%	
Closing Balance of Deferred Tax Liability/(Assets)	(1,712,937)	-

Note No.	Particulars	Sub-Note	Amount in Taka	
			July 01, 2024 to March 31, 2025	July 01, 2023 to March 31, 2024

35.00 Earning Per Share (Basic): Tk.3.45

Net Profit after Tax	117,813,796	92,353,504
Number of Ordinary Shares	34,105,101	34,105,101
Total	3.45	2.71

36.00 Net Operating Cash Flows per share(NOCFPS):TK-3.84

Net Cash flows from Operating Activities	(130,833,633)	48,628,728
No. of Share	34,105,101	34,105,101
Total	(3.84)	1.43

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

Net Profit/(Loss) After Tax	117,813,796	92,353,504
Adjustments to reconcile net income to net cash		
Depreciation	14,074,580	5,686,798
Finance Expenses	207,036,993	113,178,822
Provision for WPPF	7,613,053	5,023,530
Income Tax Expenses	37,743,665	22,769,257
Cash Received from pearl Paper Board Mills Ltd. (Transferor Company) against M&A	-	37,985,093
Deferred Tax Liability	(3,296,400)	(14,652,159)
Changes in operating assets and liabilities:		
Stock of Inventories	(60,741,654)	(34,297,083)
Trade Debtors	(45,109,827)	(7,838,769)
Advance, Deposit & Prepayments	(372,786,740)	(63,157,230)
Trade Creditors	345,833	1,588,261
Liability for Expenses	16,952,322	(3,407,755)
Income Tax Paid	(11,170,150)	(9,771,377)
WPPF Paid	(5,699,364)	-
Bank Interest & Charge Paid	(33,609,740)	(96,832,168)
Net Cash flows from Operating Activities	(130,833,633)	48,628,724

37.00 Related party transactions

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

Sl. No.	Name of the Related Parties	Nature of Transactions	March 31, 25
1	Advances, Deposits and Prepayments	Advance against Salary	1,715,200
2	BD.News & Entertainment	Long Term Investment	6,448,841
3	Kores Bangladesh Ltd.	Inter Company Account (Current Assets)	20,884,698
4	World of Textile		4,000,000
5	BD.News & Entertainment		30,924,000
6	Mr.Mustafa Kamal Mohiuddin	Sponsor Directors Loan Account	7,512,591
7	Magura Group Ltd		29,816,120
8	Bangladesh Developlent Group		69,304,448
9	Mr. Mostafa Azad Mohiuddin	Other Loan	96,395,000
10	Mrs.Dilara Mostafa		122,095,000
11	Magura Group Ltd	Inter Company Account (Current Liabilities)	10,229,798

Monospool Bangladesh PLC
Schedule of Property, Plant and Equipment
As at 31 March 2025

Cost Value:

Particulars		Cost (Amount in Taka)			Depreciation (Amount in Taka)			Written Down Value as at 31.03.2025	Annexure-A
		Balance as at 01.07.2024	Addition /Adjustment	Balance as at 31.03.2025	Rate	Balance as at 01.07.2024	Charge during the Period		
Land and Land Development		506,430,828	-	506,430,828	0%	-	-	506,430,828	
Building and Construction		146,472,348	-	146,472,348	2.5%	88,707,081	1,083,099	89,790,180	56,682,168
Plant and Machinery		538,716,901	591,250	539,308,151	7%	349,000,628	9,991,145	358,991,773	180,316,378
Electrical Installation		8,281,083	-	8,281,083	10%	5,475,432	210,424	5,685,856	2,595,227
Furniture and Fixture		3,167,727	-	3,167,727	10%	2,249,149	68,893	2,318,043	849,684
Link Road		912,987	-	912,987	20%	887,127	3,879	891,006	21,981
Office Equipment		16,012,761	-	16,012,761	10%	11,997,842	301,119	12,298,961	3,713,800
Motor Vehicle		4,202,919	-	4,202,919	20%	4,152,249	7,601	4,159,849	43,070
Factory Equipment		97,603,557	-	97,603,557	10%	76,663,221	1,570,525	78,233,746	19,369,811
Total:		1,321,801,111	591,250	1,322,392,361		539,132,729	13,236,685	552,369,414	770,022,948

Revaluation Value :

Particulars	Revaluation (Amount in Taka)		Depreciation (Amount in Taka)				Cost Less
	Balance as at 01.07.2024	Addition /Adjustment	Balance as at 31.03.2025	Rate	Balance as at 01.07.2024	Charge during the Period	Balance as at 31.03.2025
Land and Land Development	246,113,349	-	246,113,349	-	-	-	246,113,349
Building and Construction	61,540,058	-	61,540,058	2.5%	17,520,601	825,365	43,194,092
Plant and Machinery	3,268,320	-	3,268,320	7%	3,033,830	12,311	222,179
Electrical Installation	465,819	-	465,819	10%	462,893	219	2,707
Furniture and Fixture	20,587	-	20,587	10%	20,587	-	-
Office Equipment	18,214	-	18,214	10%	18,214	-	-
Motor Vehicle	94,159	-	94,159	20%	94,159	-	-
Total :	311,520,506	-	311,520,506		21,150,284	837,895	289,532,327
Balance as on March 31, 2025			1,633,321,617	591,250	1,633,912,867	14,074,580	1,059,555,274.69

Allocation of depreciation charged during the year

Particulars	% of Allocation	Depreciation at Cost	Depreciation at Revaluation	Total
Factory Expenses	85.00%	11,251,182	712,211	11,963,393
Administrative Expenses	12.00%	1,588,402	100,547	1,688,950
Selling and Distribution Expenses	3.00%	397,101	25,137	422,237
Total	100%	13,236,685	837,895	14,074,580

Monospool Bangladesh PLC

Statement of Tax Depreciation

Calculation of Deferred Tax

Assessment Year 2024-2025
For the Year from 01-07-24 to 31-03-25

Annexure-B

SL. No	Assets	Opening Balance	Addition	Closing Balance at cost	% of Depreciation	Depreciation at cost	Depreciation on Revaluation	Total Depreciation	Closing Balance
1	Land & Land Development	506,430,828	-	506,430,828	-	-	-	-	506,430,828
2	Building & Construction	17,206,190	-	17,206,190	5%	645,232	-	645,232	16,560,958
3	Plant & Machinery	27,319,547	591,250	27,910,797	20%	4,186,620	-	4,186,620	23,724,177
4	Electrical Installation	1,317,098	-	1,317,098	20%	197,565	-	197,565	1,119,533
5	Furniture & Fixture	886,494	-	886,494	10%	66,487	-	66,487	820,007
6	Link Road	140,421	-	140,421	10%	10,532	-	10,532	129,889
7	Office Equipment	3,092,787	-	3,092,787	10%	231,959	-	231,959	2,860,828
8	Motor Vehicle	840,880	-	840,880	20%	126,132	-	126,132	714,748
9	Factory Equipment	9,793,925	-	9,793,925	10%	734,544	-	734,544	9,059,380
	Total:	567,028,170	591,250	567,619,420		6,199,070	-	6,199,070	561,420,350

Deferred Tax Liabilities as at 31 March 2025

Property, Plant & Equipment except land at cost
Tax on business income
Closing deferred tax liability/(assets)-at cost
Opening deferred tax liabilities/(assets)-at cost
Deferred tax expenses/(income)-at cost

Revaluation surplus on Land

Tax Rate on capital gain
Closing deferred tax liabilities/(assets)-at revaluation
Opening deferred tax liabilities/(assets)-at revaluation
Deferred tax expense/(income)-at revaluation

Revaluation surplus on Building and Construction

Applicable Tax Rate on capital gain
Closing Deferred tax liabilities/(assets)-at revaluation Building and Construction
Less: Opening Balance tax Liabilities/(Assets)-at Revaluation on Building and Construction
Deferred tax Expenses/(Income)

Carrying Amount	Tax Base	Taxable/ Deductible
263,592,119	54,989,522	208,602,597
		22.50%
		46,935,584
		(48,519,048)
		(1,583,463)
		246,113,349
		8%
		19,689,068
		(19,689,068)
		-
		43,418,978
		15%
		6,512,847
		(6,638,531)
		(125,684)