등 등 하는 그리고 그런 이번 경험을 받았는 사람들이 하는 것을 하는 것들이 된 사용에 하는 그를 보고 있는 것을 받는 것이 하는 것이 하는 것이다.	
	Private & Confidential
[발발발 경기를 제 기타지 말했다. 그 그 아이들은 그 아이들은	
[왕기] [19] 내가 이 보고 있는데 그렇게 되었다.	
	하시는 그 사고 하시고 있다. 그런 사고 있었다. 현대 100명 - 1
	가 하시기 그렇게 보고 그리다는 것 같아요? 그는 사람이 하는 그들은 그는 사람들은 그들을
3rd Quarterly Financial S	tatements
of	
Bangladesh Monospool Paper Manufact	uring Company Ltd.
Corporate Office, Plot No.314/A, Block-	-E, Road No.18,
Bashundhara R/A, Dhaka-1	
For the period ended Marcl	h 31, 2023
[문화 고환학 교육도 이 사람 일 중에게 밝혀 이끌었다.	

4 1975

Bangladesh Monospool Paper Manufacturing Company Ltd. For the period ended 31 March 2023 <u>Contents of the report</u>

Serial No.	Particulars	Page No.
1	Statement of Financial Position	1
2	Statement of Profit or Loss and other Comprehensive Income	2
3	Statement of Changes in Equity	3
4	Statement of Cash Flows	4
5	Notes to the Financial Statements	5-19
6	Schedule of Property, Plant & Equipment (Annexure-A)	20
7	Calculation of Deffered Tax (Annexure-B)	21

Bangladesh Monospool Paper Manufacturing Company Ltd. **Statement of Financial Position**

As at March 31, 2023

	Amount in Taka		
Particulars	Notes	31 March 2023	30 June 2022
ASSETS			
Non-Current Assets		766,449,029	846,996,310
Property, Plant and Equipment	4.00	493,731,748	498,076,718
Capital Work-in-Progress	5.00	28,794,366	28,794,366
Long Term Investment	6.00	243,922,916	320,125,226
Current Assets		999,888,612	654,709,298
Inventories	7.00	233,825,656	186,985,573
Trade Receivables	8.00	200,951,750	138,661,858
Inter Company Account	9.00	106,504,970	91,791,178
Investment in FDR	10.00	591,502	591,502
Advances, Deposits and Prepayments	11.00	382,147,406	171,579,549
Advance Income Tax	12.00	50,882,543	41,506,921
Cash and Cash Equivalents	13.00	24,984,786	23,592,717
TOTAL ASSETS		1,766,337,642	1,501,705,608
EQUITY AND LIABILITIES			
EQUIT AND BRIDING		457,115,913	421,374,653
Share Capital	14.00	93,888,256	93,888,256
Revaluation Reserve	15.00	187,171,497	187,839,443
Retained Earnings	16.00	176,056,160	139,646,954
LIABILITIES			
Non-Current Liabilities		882,680,562	663,289,770
Deferred Tax Liabilities	17.00	39,781,702	40,215,812
Sponsor Directors Loan Account	18.00	136,025,066	3,087,183
Long Term Loan	19.00	706,873,795	619,986,775
Current Liabilities		426,541,167	417,041,186
Trade Payables	20.00	1,630,562	1,961,365
Liabilities for Expenses	21.00	6,848,995	8,235,100
Short Term Loan	22.00	262,169,239	278,267,464
Long Term Bank Loan-Current Portion	23.00	70,661,204	70,661,204
Inter Company Loan Account	24.00	23,836,070	8,300,000
Un-paid Dividend	25.00	2,312,845	2,729,786
Worker's Profit Participation Fund	26.00	2,858,143	3,129,052
Provision for Income Tax	27.00	56,224,108	43,757,214
Total Liabilities		1,309,221,729	1,080,330,956
TOTAL EQUITY AND LIABILITIES		1,766,337,642	1,501,705,608
Net Assets Value Per Share (NAVPS)	28.00	48.69	44.88
			e vilia e la compania de la compani

Company Secretary

Chief Financial Officer

Director

hairman

Dhaka, Bangladesh Date: April 30, 2023

Managing Director

Bangladesh Monospool Paper Manufacturing Company Ltd. Statement of Profit or Loss and other Comprehensive Income For the Period ended March 31, 2023

	de la companya de la	Amount in Taka			
Particulars	Notes	July,22- March, 23	July,21- Mar,22	Jan-Mar 2023	Jan-Mar 2022
				. 1004 11 11 15 15 15 15 15 15 15 15 15 15 15	
Revenue	29.00	602,649,132	535,094,937	234,108,332	227,769,740
Cost of Goods Sold	30.00	(371,009,701)	(378,012,425)	(151,195,041)	(156,193,960)
Gross Profit		231,639,431	157,082,512	82,913,291	71,575,780
Operating Expenses		(47,850,255)	(38,050,999)	(23,951,070)	(23,036,477)
Administrative Expense		(22,938,579)	(17,764,255)	(11,647,178)	(10,131,783)
Selling and Distribution Expense		(24,911,676)	(20,286,744)	(12,303,892)	(12,904,694)
Operating Profit		183,789,176	119,031,513	58,962,221	48,539,303
Financial Expense	31.00	(123,786,283)	(84,493,199)	(37,718,288)	(28,545,178)
Profit before other income		60,002,893	34,538,314	21,243,933	19,994,125
Other Income		18,120	6,368	9,530	2,265
Profit/(Loss) Before Tax and WP	PF	60,021,013	34,544,682	21,253,463	19,996,390
Provision for WPPF		(2,858,143)	(1,644,985)	(1,012,070)	(952,209)
Profit/(Loss) Before Tax		57,162,870	32,899,697	20,241,393	19,044,181
Income Tax Expenses		(12,151,182)	(7,402,431)	(4,766,886)	(4,284,939)
Current Tax Charge	32.00	(12,466,894)	(7,154,881)	(5,190,589)	(4,202,423)
Deferred Tax	32.01	315,712	(247,550)	423,703	(82,516)
Net Profit/(Loss) After Tax		45,011,687	25,497,267	15,474,507	14,759,242
Earnings Per Share (EPS)	33.00	4.79	2.72	1.65	1.57

Company Secretary

anaging Director

Chief Financial Officer

Director

airman

Dhaka, Bangladesh

Date: April 30, 2023

Bangladesh Monospool Paper Manufacturing Company Ltd. Statement of Changes in Equity

For the Period ended March 31, 2023

Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as at 01.07.2022	93,888,256	187,839,443	139,646,954	421,374,653
Net Profit/(Loss) after Tax	•	•	45,011,687	45,011,687
Cash Dividend for the year 2021-2022			(9,388,826)	(9,388,826)
Transfered From Deferred Tax provision to Revaluation Reserve		118,399		118,399
Transfer from Revaluation Reserve to Retained Earnings		(786,344)	786,344	
Balance as at 31.03.2023	93,888,256	187,171,497	176,056,160	457,115,913

Company Secretary

Chief Financial Officer

11...

Director

Dhaka, Bangladesh

Managing Director

Date: April 30, 2023

Bangladesh Monospool Paper Manufacturing Company Ltd. **Statement of Cash Flows**

For the Period ended March 31, 2023

Doutigulana		Amount in Taka		
Particulars	Notes	March 31, 2023	March 31, 2022	
A. Cash Flow from Operating Activities:				
Cash Received from Customer and Others	·	540,377,360	521,444,363	
Less: Paid to Suppliers and Others		(676,768,886)	(449,175,754)	
Less: Financial Expense		(56,764,322)	(24,903,128)	
Less: Income Tax Paid		(9,375,622)	(6,689,732)	
Net Cash flows from Operating Activities (A)		(202,531,469)	40,675,748	
사용 사용하다는 하는 것이 있는 것이 되는 것으로 가스 것 사용사용 기계 (1985년 1일 기계				
B. Cash Flow from Investing Activities:				
Acquisition of Property, Plant and Equipment	•	_	(28,512,317)	
Net Cash used in Investing Activities (B)		<u> </u>	(28,512,317)	
물과 맛있으라는 하는 것은 같은 사람들이 살아 되었다.				
C. Cash Flow from Financing Activities:			(055,005)	
Long Term Loan Received/(Paid)		-	(955,885)	
		3,766,834	(955,885) 14,770,489	
Long Term Loan Received/(Paid)		132,937,883		
Long Term Loan Received/(Paid) Short Term Loan Received/(Paid)		132,937,883 77,024,588	14,770,489	
Long Term Loan Received/(Paid) Short Term Loan Received/(Paid) Sponsor Directors Loan		132,937,883		
Long Term Loan Received/(Paid) Short Term Loan Received/(Paid) Sponsor Directors Loan Received/(Payments) of others debt	es (C)	132,937,883 77,024,588	14,770,489	
Long Term Loan Received/(Paid) Short Term Loan Received/(Paid) Sponsor Directors Loan Received/(Payments) of others debt Dividend Paid Net Cash flows from/(Used by) Financing Activities		132,937,883 77,024,588 (9,805,767) 203,923,538	14,770,489 - (10,226,560) 3,588,044	
Long Term Loan Received/(Paid) Short Term Loan Received/(Paid) Sponsor Directors Loan Received/(Payments) of others debt Dividend Paid Net Cash flows from/(Used by) Financing Activities Net Increase/(Decrease) in Cash and Bank Balan		132,937,883 77,024,588 (9,805,767) 203,923,538 1,392,068	14,770,489 - (10,226,560) 3,588,044 15,751,475	
Long Term Loan Received/(Paid) Short Term Loan Received/(Paid) Sponsor Directors Loan Received/(Payments) of others debt Dividend Paid Net Cash flows from/(Used by) Financing Activities Net Increase/(Decrease) in Cash and Bank Balan Cash and Bank Balance at the opening of the year		132,937,883 77,024,588 (9,805,767) 203,923,538 1,392,068 23,592,717	14,770,489 - (10,226,560) 3,588,044 15,751,475 6,725,835	
Long Term Loan Received/(Paid) Short Term Loan Received/(Paid) Sponsor Directors Loan Received/(Payments) of others debt Dividend Paid Net Cash flows from/(Used by) Financing Activities Net Increase/(Decrease) in Cash and Bank Balan		132,937,883 77,024,588 (9,805,767) 203,923,538 1,392,068	14,770,489 - (10,226,560) 3,588,044 15,751,475	

Company Secretary

Chief Financial Officer

Director

Chairman

Dhaka, Bangladesh

ing Director

Date: April 30, 2023

Bangladesh Monospool Paper Manufacturing Company Ltd.

Notes to the Financial Statements

For the period ended March 31, 2023

1.00 Significant Accounting Policies and other Material Information:

1.01 Legal form of the Enterprise:

Bangladesh Monospool Paper Manufacturing Company Ltd.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:

Bangladesh Monospool Paper Manufacturing Company Ltd. 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:

Bangladesh Monospool Paper Mfg. Co. Ltd. complies with the following major legal provisions inaddition to the Companies Act 1994 and other applicable laws and regulations:

- a) The Income Tax Ordinance 1984
- 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 April 30, 2023.

2.03 Reporting period:

The financial statements cover one year from July 01, 2022 to March 31, 2023.

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, 2023.
- b) Statement of Profit or Loss and Other Comprehensive Income for the period ended March 31, 2023.
- c) Statement of Changes in Equity for the period ended March 31, 2023.
- d) Statement of Cash Flows for the period ended March 31, 2023.
- e) Accounting Policy Notes to the financial statements for the period ended March 31, 2023.

Bangladesh Monospool Paper Manufacturing Company Ltd.

Notes to the Financial Statements

For the period ended March 31, 2023

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 period 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 Earnings Per Share (EPS)

Basic earning per share has been calculated in accordance with IAS-33 "Earnings per Share" which has been shown on the face of the Statement of Profit or Loss and Other Comprehensive Income. This has been calculated by dividing the net profit after Tax & WPPF by the weighted average number of ordinary shares outstanding during the period.

3.02 Going Concern

During the period ended on March 31, 2023 the entity had achieved net profit after tax of Tk. 4,50,11,687/- from the earnings of profit it is the likely that the company can run s a going concern in the foreseeable future.

3.03 Comparative

Comparative information have been disclosed in respect of the previous years/period for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current period financial statements.

Re-arrangement

Previous year's figure has been re-arranged whenever considered necessary to ensure better comparability with the current period presentation without causing any impact on the profit and value of assets and liability as reported in the Financial Statement.

3.04 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.

		31 March	31 March 2023		
ote No.	Particulars	31 March'2023	30 June 2022		
4.00	Property, Plant and Equipment: Tk. 498,076,718				
	This is made up as follows:				
	<u>Particulars</u>				
	Balance as at 01.07.2022	361,745,071	298,222,440		
	Add: Addition made during the Year		63,522,632		
	Balance as at 31.03.2023	361,745,071	361,745,071		
	Accumulated Depreciation				
	Balance as at 01.07.2022	84,655,933	79,545,479		
	Add: Charged during the Year	3,558,626	5,110,45		
	Balance as at 31.03.2023	88,214,559	84,655,933		
	Cost Less Accumulated Depreciation	273,530,512	277,089,138		
	Add: Revaluation of Assets	220,201,235	220,987,580		
	Total Written Down Value as at 31.03.2023	493,731,748	498,076,718		
- 00	Capital Work-in-Progress: Tk. 28,794,366				
5.00					
	This is made up as follows:				
	Particulars	20 704 266	24,256,286		
	Balance as at 01.07.2022	28,794,366	4,538,08		
	Add: Addition made during the Year	22.704.266			
	Balance as at 31.03.2023	28,794,366	28,794,360		
6.00					
6.00	The details of Long Term Investment are as follows: Name of Company:	6.448.841	6.448.84		
6.00	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment	6,448,841 237,474,075			
6.00	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd.	6,448,841 237,474,075	237,474,07		
	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd.	237,474,075	237,474,07 76,202,31		
6.00	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd.		237,474,07 76,202,31		
	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd. Total Inventories: Tk. 233,825,656	237,474,075	237,474,07 76,202,31		
	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd. Total Inventories: Tk. 233,825,656 This is made up as follows:	237,474,075	237,474,07 76,202,31		
	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd. Total Inventories: Tk. 233,825,656 This is made up as follows: Particulars	237,474,075 - 243,922,916	237,474,07 76,202,31 320,125,22		
	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd. Total Inventories: Tk. 233,825,656 This is made up as follows: Particulars Raw Materials in Stock	237,474,075 - 243,922,916 185,216,065	237,474,07 76,202,31 320,125,22 143,729,87		
	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd. Total Inventories: Tk. 233,825,656 This is made up as follows: Particulars Raw Materials in Stock Finished Goods	237,474,075 - 243,922,916 - 185,216,065 48,609,591	237,474,07 76,202,31 320,125,22 143,729,87 43,255,70		
	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd. Total Inventories: Tk. 233,825,656 This is made up as follows: Particulars Raw Materials in Stock	237,474,075 - 243,922,916 185,216,065	237,474,07 76,202,31 320,125,22 143,729,87 43,255,70		
	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd. Total Inventories: Tk. 233,825,656 This is made up as follows: Particulars Raw Materials in Stock Finished Goods Total	237,474,075 - 243,922,916 - 185,216,065 48,609,591	237,474,07 76,202,31 320,125,22 143,729,87 43,255,70		
7.00	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd. Total Inventories: Tk. 233,825,656 This is made up as follows: Particulars Raw Materials in Stock Finished Goods Total	237,474,075 - 243,922,916 - 185,216,065 48,609,591	237,474,07 76,202,31 320,125,22 143,729,87 43,255,70		
7.00	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd. Total Inventories: Tk. 233,825,656 This is made up as follows: Particulars Raw Materials in Stock Finished Goods Total Trade Receivables: Tk. 200,951,750	237,474,075 - 243,922,916 185,216,065 48,609,591 233,825,656	237,474,07 76,202,31 320,125,22 143,729,87 43,255,70 186,985,57		
7.00	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd. Total Inventories: Tk. 233,825,656 This is made up as follows: Particulars Raw Materials in Stock Finished Goods Total Trade Receivables: Tk. 200,951,750 This is made up as follows:	237,474,075 - 243,922,916 - 185,216,065 48,609,591	237,474,07 76,202,31 320,125,22 143,729,87 43,255,70 186,985,57		
7.00	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd. Total Inventories: Tk. 233,825,656 This is made up as follows: Particulars Raw Materials in Stock Finished Goods Total Trade Receivables: Tk. 200,951,750 This is made up as follows: Particulars	237,474,075 - 243,922,916 185,216,065 48,609,591 233,825,656	6,448,84 237,474,07 76,202,31 320,125,22 143,729,87 43,255,70 186,985,57		
7.00	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd. Total Inventories: Tk. 233,825,656 This is made up as follows: Particulars Raw Materials in Stock Finished Goods Total Trade Receivables: Tk. 200,951,750 This is made up as follows: Particulars	237,474,075 243,922,916 185,216,065 48,609,591 233,825,656	237,474,07 76,202,31 320,125,22 143,729,87 43,255,70 186,985,57		
7.00	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd. Total Inventories: Tk. 233,825,656 This is made up as follows: Particulars Raw Materials in Stock Finished Goods Total Trade Receivables: Tk. 200,951,750 This is made up as follows: Particulars Trade Receivable	237,474,075 243,922,916 185,216,065 48,609,591 233,825,656 200,951,750 200,951,750	237,474,07 76,202,31 320,125,22 143,729,87 43,255,70 186,985,57		
7.00	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd. Total Inventories: Tk. 233,825,656 This is made up as follows: Particulars Raw Materials in Stock Finished Goods Total Trade Receivables: Tk. 200,951,750 This is made up as follows: Particulars Trade Receivable a) Ageing of Trade Receivables	237,474,075 243,922,916 185,216,065 48,609,591 233,825,656 200,951,750 200,951,750	237,474,07 76,202,31 320,125,22 143,729,87 43,255,70 186,985,57		
7.00	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd. Total Inventories: Tk. 233,825,656 This is made up as follows: Particulars Raw Materials in Stock Finished Goods Total Trade Receivables: Tk. 200,951,750 This is made up as follows: Particulars Trade Receivable a) Ageing of Trade Receivables (Disclosure as per Schedule-XI, Part-I, of The Company)	237,474,075 243,922,916 185,216,065 48,609,591 233,825,656 200,951,750 200,951,750	237,474,07 76,202,31 320,125,22 143,729,87 43,255,70 186,985,57 138,661,85		
7.00	The details of Long Term Investment are as follows: Name of Company: BD.News & Entertainment Pearl Paper and Board Mills Ltd. Paper Processing & Packaging Ltd. Total Inventories: Tk. 233,825,656 This is made up as follows: Particulars Raw Materials in Stock Finished Goods Total Trade Receivables: Tk. 200,951,750 This is made up as follows: Particulars Trade Receivable a) Ageing of Trade Receivables (Disclosure as per Schedule-XI, Part-I, of The Compand Due within 3 months	237,474,075 243,922,916 185,216,065 48,609,591 233,825,656 200,951,750 200,951,750 ies Act, 1994) 187,628,649	237,474,07 76,202,31 320,125,22 143,729,87 43,255,70 186,985,57 138,661,85 138,661,85		

			31 March 2023		
Note No.	Particulars		31 March'2023	30 June 2022	
9.00	Inter Company Account: TK. 106,5	04.970			
J.00	This is made up as follows:				
	This is made up as follows:				
	Name of Company:	_			
	Magura Group Ltd		4,711,634	4,711,63	
	Magura Paper Mills Ltd		75,050,165	59,314,55	
	BD.News & Entertainment		12,999,000	12,999,00	
	World of Textile		4,000,000	4,000,00	
	Bangladesh Press Holding			39,50	
	Intermediate and Secondary Books Publ	ication.	61,558	38,22	
	Madrasha Prokashana Ltd.		95,205	95,20	
	Prathamik Pustak Prokashona Ltd.		100,408	<i>77</i> ,07	
	Bangladesh Development Co. Ltd.			9,195,93	
	Progressive Marketing Ltd			1,320,05	
	Din Poriborton Prokashana Ltd.		8,187,000		
	Kores Bangladesh Ltd.		1,300,000		
			106,504,970	91,791,17	
10.00	Short Term Investment: Tk. 591,502				
	This is made up as follows:				
	<u>Particulars</u>				
	SIBL FDR A/C NO. 0025330050855		591,502	591,50	
	Total		591,502	591,50	
	송원병병 회장 이 방생인 얼마나 아내는 연				
11.00		s: Tk. 382,147,406			
	This is made up as follows:				
	<u>Particulars</u>		044050000	405.005.01	
	Advances	Note- 11.01	314,250,928	107,837,6	
	Deposits	Note-11.02	10,649,947	8,236,3	
	Advance against land purchases		55,250,000	55,250,0	
	Prepayments	Note-11.03	1,996,530	255,5	
	Total		382,147,406	171,579,5	
44.01	Advances. Th 214 250 029				
11.01	Advances: Tk.314,250,928				
	This is made up as follows:				
	Particulars	Note 11.01.01	1,480,000	1,803,5	
	Advance against Works	Note- 11.01.01 Note- 11.01.02	2,125,000	1,803,3 863,3	
	Advance against Salary and Wages	Note- 11.01.02 Note- 11.01.03	310,645,928	105,170,8	
	Advance against Purchases	More- 11.01.03	314,250,928	107,837,6	
Programme († 1841) Die Gramme († 1841)	Total		314,230,720		
11.01.01	Advance against Works: Tk.1,480,00	0			
	This is made up as follows:				
	Particulars				
	AAA Finance & Investment		650,000	650,0	
	ICB Capital management Ltd		200,000	200,0	
	Rasel Engineearing Works		630,000	630,0	
	Rajdip Trading			323,5	
			1,480,000	1,803,5	
	Total		1,700,000	1,000,0	

	Particulars	31 March	31 March 2023		
Note No.		31 March'2023	30 June 2022		
11.01.02	Advance against Salary and Wages: Tk.2,125,000				
	This is made up as follows:				
	Particulars	그의 4번 여자가 나를 보냈			
	Md.Hossain	25,500	43,500		
	Md Altaf Hossain	500	3,500		
	Sohel howlader	20,000	20,000		
	Najmul Haque	60,000	20,000		
	Md. Faruk	7,800	7,800		
	Protul kumar Mazumder	97,000			
	Mobarok Hossain	725,000	360,000		
	Rashed Talukder	25,000	25,000		
	Khalid Hasan	26,500	29,500		
	Md.Mustafizur Rahman	175,000			
	Md Abdus Sobhan	63,000	74,000		
	Mr. Ataur Rahman	100,000	280,000		
	Aman Ullah	100,000			
	Md.Zahirul Islam	42,000			
		2,000			
	Md.Al-Amin Mollah				
	Md.Mizanur Rahman	4,000			
	Md.Shah Alam	7,000			
	Md.Rasedul Haque	50,000			
	Rajob Dewan	78,000			
	Towhidul Islam	16,700	~ 4. 4. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		
	Naimul Islam AD.GM (FAAR),PD	500,000			
	Total	2,125,000	863,300		
11.01.03	Advance against Purchases: Tk.310,645,928				
	Advance against Local Material	232,227,987	98,601,021		
	Partex Paper Mills Limited-	73,342	60,14:		
	RFL Plastics Ltd.	5,194	105,76		
	Insaf Paper House	33,220	33,220		
	Meghna Pulp & Paper Mills Ltd	18,653	18,65		
	Zeeshan International Agencies Pvt Ltd		2,674,77		
	Bangladesh Development Co.Ltd	20,895,930			
		25,820,050			
	Progressive Marketing Ltd	I II			
	Bangladesh Press Holding	30,089,500			
	L/C No# "120222010518	925,653			
	L/C No# "120222010519	556,399	120.00		
	L/C No# "120222010081		139,83		
	L/C No# "120222010144		610,05		
	L/C No# "120222010220		1,189,33		
	L/C No# "120222010223		396,95		
	L/C No# "120222010234		513,47		
	L/C No# "120222010278		827,61		
	Total	310,645,928	105,170,839		
11.02	Deposits: Tk.10,649,947				
	Earnest Money	4,486,653	3,591,55		
	taken terapatan kembangan berangan di dianggal beranggal beranggal beranggal beranggal beranggal beranggal ber	110,000	110,00		
	Enlistment money				
	Bank Guarantee	243,050	151,16		
	Performance Guarantee	1,713,317	286,67		
	Other Security Deposits	4,096,927	4,096,92		
	Total	10,649,947	8,236,32		

		31 March 2023		
Note No.	Particulars	31 March'2023	30 June 2022	
11.03	Prepayments: Tk.1,996,530			
	This is made up as follows:			
	<u>Particulars</u>			
	Prepaid Insurance	407,443	255,552	
	VAT Current Account	1,589,087		
	Total	1,996,530	255,552	
12.00	Advance Income Tax: Tk.50,882,543			
	This is made up as follows:			
	Particulars -			
	Opening Balance	41,506,921	30,010,705	
	Add: Addition during the Year	9,375,622	11,496,216	
	Less: Adjustment During the year			
	Closing Balance	50,882,543	41,506,921	
13.00	Cash and Cash Equivalents: Tk. 24,984,786 This is made up as follows:			
	かんてん しょうしゅ 一名 アピッカー・・・ きゅん カル・ガール・・ きょくん さいよう とんりんりん			
	Particulars Cash at Bank Note- 13.01	10,573,876	6,590,907	
		14,410,910	17,001,811	
	Cash in Hand L	24,984,786	23,592,717	
	Cash-at-Bank: Tk. 10,573,876 This is made up as follows:			
	<u>Particulars</u>			
	Sonali Bank Ltd., Local Office Br.33008364	51,716	51,716	
	A.B. Bank Ltd., Principal Br208507430	770,335	313,909	
	Agrani Bank Ltd10180101	8,677	8,677	
•	SIBL, Bashundhara Br-0771330002408	1,105	1,105	
	Basic Bank Ltd., Bashundhara Br.4910-01-000389	23,838	23,838	
	SIBL, Principal Br-0021330009899.	5,982,178	2,807,536	
	Shahjalal Islami Bank Ltd.,-Mitijheel Br.110003488			
	UCBL, Bashundhara Br.0099-1301-0000083	41,144	41,465	
	Shahjalal Islami Bank Ltd.,-F.Ex.Br.4014-13100001071	1,279	1,279	
	Islami Bank Bangladesh Limited-Kalampur Branch 00709	19,245	19,824	
	First Security Islami Bank #017711100000231	2,985	3,560	
	Meghna Bank Ltd. #11011100000730	29,969	30,544	
	SIBL, Bashundhura Br-0771360001186.	45,401	578,709	
	SIBL, Bashundhura Br-(WPPF)077136000591.	430	430	
	SIBL, Bashundhura Br-(WPPF)077136000602	430	430	
	SIBL, Bashundhura Br-(WPPF)077136000613	430	430	
	SIBL Motijheel -PB Br-002360003444	1,541	1,541	
	SIBL, Bashundhura Br-(Dividend Payment)0771360001873	3,251,701	2,359,660	
	Shimanto Bank Ltd. # 1002241000113	7,240	7,240	
	The Premier Bank Ltd0155111-00000320	327,590	332,371	
	Brac Bank Ltd. 150520230668201	6,642	6,642	
	- Total	10,573,876	6,590,907	

Bangladesh Monospool Paper Manufacturing Company Ltd.

Notes to the Financial Statements

93,888,256

As at 31 March 2023

93,888,256

Note	[세생일이는 한 토막 작업이 그리는 상태를 받는 것이 하는 본은 작곡 시작을 하는데	31 March 2023		
No.	Particulars	31 March 2023	30 June 2022	
14.00	Share Capital: Tk. 93,888,256			
	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.93,88,825			
	93,88,825 Ordinary Shares @ Tk.10.00 each	93,888,256	93,888,256	

Paid-up Capital and are classified as follows:

Classification	No. of Share	Face value (Tk)	Total value (Tk)
Group-A: Sponsor and Director	4,225,206	10	42,252,060
Group-B: Financial Institutions	937,435	10	9,374,350
Group-C: General Public	4,226,184	10	42,261,840
Total:	9,388,825		93,888,250

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

Name of Shareholder	Position	No. of Share Held	% of Share Held
Mr. Mustafa Kamal Mohiuddin	Chairman	2,040,000	21.73%
Mr. Mostafa Jamal Mohiuddin	Managing Director	512,638	5.46%
Bangladesh Development Group Ltd.	Division	935,475	9.96%
BDG-Magura Group Limited	Director	594,562	6.33%
Pearl Paper and Board Mills Ltd.	Shareholder	in ali operativa yok ≢	0.00%
Mr.Muhammad Enayet Ali	Independent		0.00%
Dr. Md. Mahbubul Alam Joarder	Director	v 200	0.00%
Dr.Ataur Rahman		1. 14 July 14 14 14 14 14	0.00%
Mr. Ashfaqul Islam		40,656	0.43%
Mr. M.U. Ahmed	Sponsor	1,694	0.02%
Mr. Mohiuddin Ahmed	Shareholder	6,335	0.07%
Miah Md. Rezaul Haque		40,656	0.43%
Mr. Md. Mobarok Hossain		18,701	0.20%
Abrirbhab Multi Media Limited	1	10,164	0.11%
Investment Consultants and Share Management Ltd.	 Shareholder	15,855	0.17%
Paper Processing and Packaging Ltd.		8,470	0.09%
Financial Institutions		937,435	9.98%
General Public		4,226,184	45.01%
Total	The Switch St.	9,388,825	100%

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
013000	4943	1,620,514	17.26%
300115000	204	1,277,759	13.61%
1500130000	19	366,834	3.91%
300001300000	12	756,012	8.05%
3000011500000	5	3,327,706	35.44%
15000011800000	0	<u>-</u>	0.00%
18000012100000	1	2,040,000	21.73%
	5,184	9,388,825	100%

619,986,775

706,873,795

	and the first of the control of the			그는 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그	A. M
		the contract of the contract o		As at March 31	
				^ ~ ~ t	1 '111'1'1
				Ac al March V	1 7 7 1 1 7 5
	for the control of th			ras at march 3	1.4040
	and the second of the second o		and the second of the second of the second		-,

	일 경우 아이는 마음이 아이지는 회원은 경험이다.		As at	: March 31, 2023
Note No.	Particulars	3 d d 3	Amount i	
Note No.			31 March 2023	30 June 2022
15.00	Revaluation Reserve: Tk.187,171,497 This is made up as follows:			
	<u>Particulars</u>			
	Opening Balance		187,839,443	188,924,47
	Deffered Tax provision on re-valuation surplus		118,399	161,44
	Previous year adjustment for Defferd Tax			(170,162
	Adjustment of Depreciation on Re-valued Assets.		(786,344)	(1,076,315
	Total		187,171,497	187,839,443
	현실 경기 이 경기 있는데 이 사이지 않아 사용하다 바음을 하시고 되었다. 10.1111 : 전기를 보고 하는 그들은 학교 기업 10.111 : 111 : 111 : 111 : 111 : 111 : 111 : 111 : 111 : 111 : 111 : 111 : 111 :			
16.00	Retained Earnings: Tk. 176,056,160			
	This is made up as follows:			
	<u>Particulars</u>	- 1 - <u>1</u>		
	Opening Balance		139,646,954	96,804,15
	Profit/(Loss) during the year		45,011,687	51,155,31
	10 % Cash Dividend		(9,388,826)	(9,388,82
	Adjustment of Depreciation on Re-valued Assets		786,344	1,076,31
	Closing Balance		176,056,160	139,646,954
	This is made up as follows: Particulars			
	Opening Balance	Γ	40,215,812	40,902,84
	Add/(Less): Previous year adjustment			170,16
	Add/(Less): Deferred Tax Expenses/(Income) on cost		(315,712)	(695,75
	Add/(Less): Deferred Tax Expenses/(Income) on revaluation	on	(118,399)	(161,44
	Total	<u>-</u>	39,781,702	40,215,81
18.00	Sponsor Directors Loan Account: Tk.136,025,066			
	This is made up as follows:			
	Mr.Mustafa Kamal Mohiuddin		3,087,183	3,087,18
	Magura Group Ltd		29,816,120	
	Bangladesh Developlent Group		69,301,448	
	Pearl Paper and Board Mills Ltd.	L	33,820,315	2.007.10
	Total	_	136,025,066	3,087,18
19.00	Long Term Loan:Tk.706,873,795			
	This is made up as follows:			
	<u>Particulars</u>			
		9.01	15,324,530	15,551,06
	Phoneix finance and Investment Ltd. 1	9.02 _	691,549,264	604,435,70
		_	706 972 705	610 086 7

Total

Bangladesh Monospool Paper Manufacturing Company Ltd.

Notes to the Financial Statements
As at March 31, 2023

543,641

596,998

Note No. Particulars 19.01 Social Islami Bank Ltd.:Tk.15,324,530	Amount in 31 March 2023	W 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
10.01 Social Islami Pank I td .Tk 15.224.520	31 March 2023	0000
	그는 이 보고 된 사람들이 바다다.	30 June 2022
This is made up as follows:		
<u>Particulars</u>	744 505	744 505
HPSM#002360000078	711,587	711,587
HPSM#002360000102	2,255,520	2,255,520
HPSM#0023600000181	1,853,718	1,853,71
HPSM#0023600000282	8,280,571	8,280,57
Principal Outstanding	13,101,396	13,101,39
Add: Interest Outstatnding	2,223,134	2,449,67
	15,324,530	15,551,06
19.02 Phoneix finance and Investment Ltd. :Tk.691,549,264		
This is made up as follows:		
<u>Particulars</u>		
PFIL/SME/TL-64/2017	114,128,610	114,128,61
PFIL/SME/TL-57/17	315,101,544	315,101,54
Principal Outstanding	429,230,154	429,230,15
Add: Interest Outstatnding	262,319,110	175,205,55
Total Commence of the Commence	691,549,264	604,435,70
20.00 Trade Payables Tk.1,630,562		
This is made up as follows:		
<u>Particulars</u>		스타 19 12 12 12 12 12 12 12 12 12 12 12 12 12
Arafat Traders	234,950	234,95
Bhai bhai enterprise	112,432	294,09
M/S Aleya Enterprise	162,224	178,88
Newaj Traders	198,953	147,02
Sahanoor Printing & Packaging Ltd	262,606	262,60
Souimate Packaging & Accessories Ltd.	659,397	843,79
Fig. Total Burger (Fig. 1) Line (Fig. 1) Line (Fig. 1)	1,630,562	1,961,36
21.00 Liabilities for Expenses:Tk.6,848,995		
This is made up as follows:		
Particulars Pangladash Advance Technologies Ltd	49,000	49,00
Bangladesh Advance Technologies Ltd	145,000	245,00
Chittagong Stock Exchange Ltd	11,210	13,24
Grameen Phone Thomas Engineering Works	208,640	238,44
Jharna Engineering Works	48,450	230,44 32,30
Link 3 Technologies	10,000	32,30 15,00
Metro Net Bangladesh Ltd	10,000	
Pinaki & Co	20 024	201,25
Pinnacle Power Ltd	39,824	420.20
Raima Golpo Book Binding	679,394	429,39
Robi Axiata Ltd	9,193	9,29 543.67

Rini Book Binding

As at March 31, 2023

Note No. Particulars	Amoun	t in Taka
Note No. Particulars	31 March 2023	30 June 2022
Two Star Catering		32,130
Tetra Host Bangladesh	4,000	6,000
Others Payable		46,111
VAT Current Account		682,315
Wages, Salary and Allowance	5,041,836	5,691,986
Dailysharebazar.com	5,450	
Total	6,848,995	8,235,100
	professional and the second se	

22.00 Short Term Loan:Tk.262,169,239

		• •			C 11	
Thic	ic	mada	1112	20	tal	OTATO
. 1 1115	15	made	uv	as	IUI.	wvs.

Details of Social Islami Bank Ltd. (SIBL) Short Term	n Loan ar	e as Follows:	
<u>Particulars</u>			
Bai Muazzal (Commercial)	22.01	142,715,087	94,482,528
Bai Muazzal Work Order	22.02		52,234,850
Bai Muazzal (Trust Receipt)	22.03	119,454,152	120,719,086
UPAS Deffered L/C	22.04		10,831,000
Total		262,169,239	278,267,464

Opening Balance	278,267,464 253,350,983
Paid From Sponsor Director Loan	(136,025,066) (3,087,183)
Paid From Business Operation	(81,395,739) (47,436,379)
Available Balance	60,846,659 202,827,422
Loan Received	185,582,168 49,601,998
Interest Charge	15,740,412 25,838,044
Total Short Term Loan Outstanding	262,169,239 278,267,464

22.01 Bai Muazzal (Commercial):Tk.142,715,087

This	is	mad	le up	as fol	lows:

BIAM# 0023120149161	-	38,100,000
BIAM# 0023120154335		4,400,000
BIAM# 0023120154695	- 1	5,055,882
BIAM# 0023120154739	-	7,300,000
BIAM# 0023120167611		3,500,000
BIAM# 0023120167622	•	4,000,000
BIAM# 0023120167756		4,000,000
BIAM# 0023120167767		3,600,000
BIAM LOAN# 002310013227	5,000,000	5,000,000
BIAM # 0023130014836	5,000,000	5,000,000
BIAM LOAN# 0023120169725	1,763,667	
BIAM LOAN# 0023120169736	5,000,000	
BIAM LOAN# 0023120169747	5,000,000	
BIAM LOAN# 0023120169758	4,000,000	
BIAM LOAN# 0023120169769	5,000,000	
BIAM LOAN# 0023120169771	5,000,000	
BIAM LOAN# 0023120169782	6,000,000	
BIAM LOAN# 0023120169793	6,000,000	
BIAM LOAN# 0023120169804	6,700,000	
BIAM LOAN# 0023120169872	4,000,000	
BIAM LOAN# 0023120169883	4,000,000	

		Amounti	n Taka
lote No.	Particulars	31 March 2023	30 June 2022
	BIAM LOAN# 0023120169894	4,000,000	
	BIAM LOAN# 0023120169895	4,800,000	
	BIAM LOAN# 0023120169927	7,500,000	
	BIAM LOAN# 0023120169938	7,500,000	
	BIAM LOAN# 0023120169949	8,000,000	
	BIAM LOAN# 0023120169951	8,000,000	
Transfer	BIAM LOAN# 0023120169962	8,000,000	
	BIAM LOAN# 0024670000055	4,000,000	
	BIAM LOAN # 0023120170557	5,000,000	
	BIAM LOAN # 0023120170568	5,000,000	
	BIAM LOAN # 0023120170579	5,000,000	
	BIAM LOAN # 0023120170581	4,700,000	
	Principal Outstanding	133,963,667	79,955,88
	Add: Interest Outstatnding	8,751,420	14,526,64
	Total	142,715,087	94,482,52
22.02	Bai Muazzal Work Order:Tk.0		
	This is made up as follows:		
	BIAM LOAN# 00239900002309		39,418,75
	Add: Interest Outstatnding		12,816,09
	Total		52,234,85
22.03	Bai Muazzal (Trust Receipt):Tk.119,454,152		
22.03	This is made up as follows:		
22.03	This is made up as follows: Particulars		
22.03	This is made up as follows:		
22.03	This is made up as follows: Particulars		1,061,8
22.03	This is made up as follows: Particulars LTR #0023110050676		1,061,86
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295		1,061,8 3,286,0
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110051306 LTR# 0023110054669		1,061,8 3,286,0 2,540,9
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110051306 LTR# 0023110054669 LTR # 0023110058811		1,061,86 3,286,0 2,540,9 2,834,26
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110051306 LTR# 0023110054669 LTR # 0023110058811 LTR# 0023110051317		1,061,86 3,286,0 2,540,9 2,834,26 4,748,1
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110051306 LTR# 0023110054669 LTR # 0023110058811 LTR# 0023110051317 LTR# 0023110051543	15 750 000	1,061,86 3,286,0 2,540,9 2,834,26 4,748,14 428,8
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110051306 LTR# 0023110054669 LTR # 0023110058811 LTR# 0023110051317 LTR# 0023110051543 LTR# 0023110051879	15,750,000	1,061,80 3,286,0 2,540,9 2,834,20 4,748,14 428,8 15,750,00
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110051306 LTR# 0023110054669 LTR # 0023110058811 LTR# 0023110051317 LTR# 0023110051543 LTR# 0023110051879 LTR# 0023110052781	3,977,082	1,061,86 3,286,0 2,540,9 2,834,26 4,748,16 428,8 15,750,0 3,977,0
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110051306 LTR# 0023110054669 LTR # 0023110051317 LTR# 0023110051543 LTR# 0023110051879 LTR# 0023110052781 LTR# 0023110052858	3,977,082 6,171,459	1,061,86 3,286,0 2,540,9 2,834,26 4,748,16 428,8 15,750,0 3,977,0 6,171,4
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110051306 LTR# 0023110054669 LTR # 0023110058811 LTR# 0023110051317 LTR# 0023110051543 LTR# 0023110051879 LTR# 0023110052781 LTR# 0023110052858 LTR# 0023110055121	3,977,082 6,171,459 4,151,014	1,061,86 3,286,0 2,540,9 2,834,26 4,748,14 428,8 15,750,06 3,977,06 6,171,4 4,151,0
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110051306 LTR# 0023110054669 LTR # 0023110051317 LTR# 0023110051543 LTR# 0023110051879 LTR# 0023110052781 LTR# 0023110052858	3,977,082 6,171,459 4,151,014 1,260,711	1,061,86 3,286,0 2,540,9 2,834,26 4,748,14 428,8 15,750,06 3,977,06 6,171,4 4,151,0 1,260,7
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110051306 LTR# 0023110054669 LTR # 0023110058811 LTR# 0023110051317 LTR# 0023110051543 LTR# 0023110051879 LTR# 0023110052781 LTR# 0023110052858 LTR# 0023110055121	3,977,082 6,171,459 4,151,014	1,061,86 3,286,02 2,540,92 2,834,26 4,748,14 428,82 15,750,06 3,977,08 6,171,42 4,151,0 1,260,7
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110051306 LTR# 0023110054669 LTR # 0023110051317 LTR# 0023110051543 LTR# 0023110051879 LTR# 0023110052781 LTR# 0023110052858 LTR# 0023110055121 LTR# 0023110055931	3,977,082 6,171,459 4,151,014 1,260,711	160,75 1,061,86 3,286,05 2,540,95 2,834,26 4,748,14 428,85 15,750,06 3,977,06 6,171,45 4,151,0 1,260,7 3,810,15 6,951,4
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110051306 LTR# 0023110054669 LTR # 0023110051317 LTR# 0023110051543 LTR# 0023110051879 LTR# 0023110052781 LTR# 0023110052858 LTR# 0023110055931 LTR# 0023110055931 LTR# 0023110058236	3,977,082 6,171,459 4,151,014 1,260,711 3,810,173	1,061,86 3,286,0 2,540,9 2,834,26 4,748,14 428,8 15,750,06 3,977,06 6,171,4 4,151,0 1,260,7 3,810,1 6,951,4
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110054669 LTR # 0023110058811 LTR# 0023110051317 LTR# 0023110051543 LTR# 0023110051879 LTR# 0023110052781 LTR# 0023110052858 LTR# 0023110055931 LTR# 0023110058236 LTR# 0023110058844 LTR#0023110059002	3,977,082 6,171,459 4,151,014 1,260,711 3,810,173 2,852,423 185,000	1,061,86 3,286,0 2,540,9 2,834,26 4,748,14 428,8 15,750,06 3,977,06 6,171,4 4,151,0 1,260,7 3,810,1 6,951,4 185,0
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110054669 LTR # 0023110058811 LTR# 0023110051317 LTR# 0023110051543 LTR# 0023110051879 LTR# 0023110052781 LTR# 0023110052858 LTR# 0023110055931 LTR# 0023110058236 LTR#0023110058844 LTR#0023110059002 LTR#0023110059463	3,977,082 6,171,459 4,151,014 1,260,711 3,810,173 2,852,423 185,000 5,217,524	1,061,86 3,286,02 2,540,92 2,834,26 4,748,14 428,82 15,750,06 3,977,08 6,171,49 4,151,00 1,260,70 3,810,10 6,951,40 185,00 5,217,5
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110054669 LTR # 0023110058811 LTR# 0023110051317 LTR# 0023110051543 LTR# 0023110051879 LTR# 0023110052781 LTR# 0023110052781 LTR# 0023110055931 LTR# 0023110058236 LTR# 0023110058236 LTR#0023110058844 LTR#0023110059463 LTR#0023110059507	3,977,082 6,171,459 4,151,014 1,260,711 3,810,173 2,852,423 185,000 5,217,524 2,115,000	1,061,86 3,286,02 2,540,92 2,834,26 4,748,14 428,82 15,750,06 3,977,08 6,171,42 4,151,0 1,260,7 3,810,12 6,951,42 185,06 5,217,56 2,115,06
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110054669 LTR # 0023110058811 LTR# 0023110051317 LTR# 0023110051543 LTR# 0023110052781 LTR# 0023110052781 LTR# 0023110055931 LTR# 0023110055931 LTR# 0023110058236 LTR#0023110058844 LTR#0023110059002 LTR#0023110059463 LTR#0023110059507 LTR#0023110059619	3,977,082 6,171,459 4,151,014 1,260,711 3,810,173 2,852,423 185,000 5,217,524 2,115,000 1,500,207	1,061,86 3,286,02 2,540,92 2,834,26 4,748,14 428,82 15,750,06 3,977,08 6,171,42 4,151,00 1,260,72 3,810,12 6,951,42 185,00 5,217,52 2,115,00 1,500,20
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110051306 LTR# 0023110054669 LTR # 0023110058811 LTR# 0023110051317 LTR# 0023110051543 LTR# 0023110051879 LTR# 0023110052781 LTR# 0023110052858 LTR# 002311005931 LTR# 002311005931 LTR# 0023110058236 LTR#0023110059463 LTR#0023110059463 LTR#0023110059665	3,977,082 6,171,459 4,151,014 1,260,711 3,810,173 2,852,423 185,000 5,217,524 2,115,000 1,500,207 3,801,216	1,061,86 3,286,02 2,540,92 2,834,26 4,748,14 428,82 15,750,06 3,977,08 6,171,49 4,151,01 1,260,7 3,810,11 6,951,49 185,00 5,217,50 2,115,00 1,500,20 3,801,2
22.03	This is made up as follows: Particulars LTR #0023110050676 LTR# 0023110051295 LTR# 0023110054669 LTR # 0023110058811 LTR# 0023110051317 LTR# 0023110051543 LTR# 0023110052781 LTR# 0023110052781 LTR# 0023110055931 LTR# 0023110055931 LTR# 0023110058236 LTR#0023110058844 LTR#0023110059002 LTR#0023110059463 LTR#0023110059507 LTR#0023110059619	3,977,082 6,171,459 4,151,014 1,260,711 3,810,173 2,852,423 185,000 5,217,524 2,115,000 1,500,207	1,061,86 3,286,0 2,540,9 2,834,26 4,748,14 428,8 15,750,06 3,977,06 6,171,4 4,151,0 1,260,7 3,810,1 6,951,4 185,0 5,217,5 2,115,0 1,500,2

lote No.	Particulars	Amounti	in Taka
	Fai uculais	31 March 2023	30 June 2022
	LTR# 0023110060699	5,141,223	
	LTR# 0023110060813	4,169,000	
	LTR# 0023110060947	3,354,859	
	LTR # 0023110060971	5,213,000	
	LTR# 002429000018	5,254,405	5,254,405
	LTR# 0024290000029	1,942,892	1,942,892
	LTR# 002429000031	6,530,291	6,530,29
	LTR# 002429000042	4,271,484	4,271,48
	LTR# 0024290000132	3,095,752	3,095,75
	LTR#0024290000143	3,795,000	
	LTR# 0024290000142		3,795,00
	Principal Outstanding	102,931,351	102,922,55
	Add: Interest Outstatnding	16,522,801	17,796,53
	Total	119,454,152	120,719,086
22.04	UPAS Deffered L/C :Tk.0		
	This is made up as follows:		
	Particulars		
	L/C No# 120221020018		3,824,00
	L/C No# 120221020019		7,007,00
	Total		10,831,000
23 00	Long Term Bank Loan-Current Portion Tk.70,	561.204	
23.00			
	This is made up as follows: Details of Long Term Bank Loan-Current Portion	are as Follows:	
	This is made up as follows:	are as Follows: 1,425,512	and the second of the second o
	This is made up as follows: Details of Long Term Bank Loan-Current Portion	are as Follows: 1,425,512 3,522,909	3,522,90
	This is made up as follows: Details of Long Term Bank Loan-Current Portion SIBL- HPSM#0023600000078 SIBL- HPSM#0023600000102 SIBL- HPSM#0023600000181	are as Follows: 1,425,512 3,522,909 1,613,433	3,522,90 1,613,43
	This is made up as follows: Details of Long Term Bank Loan-Current Portion SIBL- HPSM#0023600000078 SIBL- HPSM#0023600000102	are as Follows: 1,425,512 3,522,909 1,613,433 1,119,429	3,522,90 1,613,43 1,119,42
	This is made up as follows: Details of Long Term Bank Loan-Current Portion SIBL- HPSM#0023600000078 SIBL- HPSM#0023600000102 SIBL- HPSM#0023600000181	are as Follows: 1,425,512 3,522,909 1,613,433	3,522,90 1,613,43 1,119,42
	This is made up as follows: Details of Long Term Bank Loan-Current Portion SIBL- HPSM#0023600000078 SIBL- HPSM#0023600000102 SIBL- HPSM#0023600000181	1,425,512 3,522,909 1,613,433 1,119,429 7,681,283	3,522,90 1,613,43 1,119,42 7,681,28 8,697,83
	This is made up as follows: Details of Long Term Bank Loan-Current Portion SIBL- HPSM#0023600000078 SIBL- HPSM#0023600000102 SIBL- HPSM#0023600000181 SIBL- HPSM#0023600000282	1,425,512 3,522,909 1,613,433 1,119,429 7,681,283 8,697,835 54,282,087	3,522,90 1,613,43 1,119,42 7,681,28 8,697,83 54,282,08
	This is made up as follows: Details of Long Term Bank Loan-Current Portion SIBL- HPSM#0023600000078 SIBL- HPSM#0023600000102 SIBL- HPSM#0023600000181 SIBL- HPSM#0023600000282 PFIL/SME/TL-64/17	1,425,512 3,522,909 1,613,433 1,119,429 7,681,283	1,425,51 3,522,90 1,613,43 1,119,42 7,681,28 8,697,83 54,282,08 62,979,92
	This is made up as follows: Details of Long Term Bank Loan-Current Portion SIBL- HPSM#0023600000078 SIBL- HPSM#0023600000102 SIBL- HPSM#0023600000181 SIBL- HPSM#0023600000282 PFIL/SME/TL-64/17	1,425,512 3,522,909 1,613,433 1,119,429 7,681,283 8,697,835 54,282,087	3,522,90° 1,613,43° 1,119,42° 7,681,28 : 8,697,83 54,282,08
24.00	This is made up as follows: Details of Long Term Bank Loan-Current Portion SIBL- HPSM#00236000000102 SIBL- HPSM#0023600000181 SIBL- HPSM#0023600000282 PFIL/SME/TL-64/17 PFIL/SME/TL-57/17 Total	1,425,512 3,522,909 1,613,433 1,119,429 7,681,283 8,697,835 54,282,087 62,979,922	3,522,90 1,613,43 1,119,42 7,681,28 8,697,83 54,282,08 62,979,92
	This is made up as follows: Details of Long Term Bank Loan-Current Portion SIBL- HPSM#0023600000078 SIBL- HPSM#0023600000102 SIBL- HPSM#0023600000181 SIBL- HPSM#0023600000282 PFIL/SME/TL-64/17 PFIL/SME/TL-57/17 Total Inter Company Loan Account: TK.23,836,070	1,425,512 3,522,909 1,613,433 1,119,429 7,681,283 8,697,835 54,282,087 62,979,922	3,522,90 1,613,43 1,119,42 7,681,28 8,697,83 54,282,08 62,979,92
	This is made up as follows: Details of Long Term Bank Loan-Current Portion SIBL- HPSM#0023600000078 SIBL- HPSM#0023600000102 SIBL- HPSM#0023600000181 SIBL- HPSM#0023600000282 PFIL/SME/TL-64/17 PFIL/SME/TL-57/17 Total Inter Company Loan Account: TK.23,836,070 This is made up as follows:	1,425,512 3,522,909 1,613,433 1,119,429 7,681,283 8,697,835 54,282,087 62,979,922	3,522,90 1,613,43 1,119,42 7,681,28 8,697,83 54,282,08 62,979,92
	This is made up as follows: Details of Long Term Bank Loan-Current Portion SIBL- HPSM#0023600000078 SIBL- HPSM#0023600000102 SIBL- HPSM#0023600000181 SIBL- HPSM#0023600000282 PFIL/SME/TL-64/17 PFIL/SME/TL-57/17 Total Inter Company Loan Account: TK.23,836,070	1,425,512 3,522,909 1,613,433 1,119,429 7,681,283 8,697,835 54,282,087 62,979,922	3,522,90 1,613,43 1,119,42 7,681,28 8,697,83 54,282,08 62,979,92 70,661,20
	This is made up as follows: Details of Long Term Bank Loan-Current Portion SIBL- HPSM#0023600000078 SIBL- HPSM#0023600000102 SIBL- HPSM#0023600000181 SIBL- HPSM#0023600000282 PFIL/SME/TL-64/17 PFIL/SME/TL-57/17 Total Inter Company Loan Account: TK.23,836,070 This is made up as follows: Particulars	1,425,512 3,522,909 1,613,433 1,119,429 7,681,283 8,697,835 54,282,087 62,979,922 70,661,204	3,522,90 1,613,43 1,119,42 7,681,28 8,697,83 54,282,08 62,979,92 70,661,20
	This is made up as follows: Details of Long Term Bank Loan-Current Portion SIBL- HPSM#0023600000078 SIBL- HPSM#0023600000102 SIBL- HPSM#0023600000181 SIBL- HPSM#0023600000282 PFIL/SME/TL-64/17 PFIL/SME/TL-57/17 Total Inter Company Loan Account: TK.23,836,070 This is made up as follows: Particulars Magura Recycle Paper Ind. Ltd.	1,425,512 3,522,909 1,613,433 1,119,429 7,681,283 8,697,835 54,282,087 62,979,922 70,661,204	3,522,90 1,613,43 1,119,42 7,681,28 8,697,83 54,282,08 62,979,92 70,661,20
	This is made up as follows: Details of Long Term Bank Loan-Current Portion SIBL- HPSM#00236000000102 SIBL- HPSM#0023600000181 SIBL- HPSM#0023600000282 PFIL/SME/TL-64/17 PFIL/SME/TL-57/17 Total Inter Company Loan Account: TK.23,836,070 This is made up as follows: Particulars Magura Recycle Paper Ind. Ltd. Kores Bangladesh Ltd. Magura Group Ltd	1,425,512 3,522,909 1,613,433 1,119,429 7,681,283 8,697,835 54,282,087 62,979,922 70,661,204	3,522,90 1,613,43 1,119,42 7,681,28 8,697,83 54,282,08 62,979,92
	This is made up as follows: Details of Long Term Bank Loan-Current Portion SIBL- HPSM#00236000000102 SIBL- HPSM#0023600000181 SIBL- HPSM#0023600000282 PFIL/SME/TL-64/17 PFIL/SME/TL-57/17 Total Inter Company Loan Account: TK.23,836,070 This is made up as follows: Particulars Magura Recycle Paper Ind. Ltd. Kores Bangladesh Ltd.	1,425,512 3,522,909 1,613,433 1,119,429 7,681,283 8,697,835 54,282,087 62,979,922 70,661,204	3,522,90 1,613,43 1,119,42 7,681,28 8,697,83 54,282,08 62,979,92 70,661,20

		Amount in	Taka
Note No.	Particulars	31 March 2023	30 June 2022
	하고 있다. 아이는 이 생각 경기를 가고 있다는 사람들이 가장하는 것이 되었다. 그 사람들이 되었다. 1982년 - 1985년		
25.00	Un-paid Dividend: Tk. 2,312,845		
	This is made up as follows:		
	Particulars	2 720 706	2 20 6 00 4
	Opening Balance	2,729,786	2,296,884
	Add: Declared during the Period	9,388,826	9,388,826
	Total Charles and All the reliable to	12,118,612	11,685,710
	Less: Paid during the Year	(9,805,767)	(8,955,924
	Closing Balance	2,312,845	2,729,786
	Un-paid Dividend and are classified as follows:		
	Group-A Sponsor and Director	653,432	819,559
	Group-B Financial Institutions	200,722	62,850
	Group-C General Public	1,458,691	1,847,378
	Total:	2,312,845	2,729,786
26.00	Workers Profit Participation Fund:Tk.2,858,143		
	This is made up as follows:		
	Particulars 1		
	Balance as at 01.07.2022	3,129,052	6,342,573
	Less: Payment made during the year	(3,129,052)	(6,342,573
	Available Fund		
	Add: Interest applied during the year		
	Total Available Fund		
	Add: Profit apportioned for the year	2,858,143	3,129,052
	Closing Balance as on 30.09.2022	2,858,143	3,129,052
	The company has not recognized Worker's Profit Pa	rticipation Fund (WPPF) and o	utstanding
05.00	THE 6 224400		
27.00	Provision for Income Tax: Tk.56,224,108		
	This is made up as follows:		
	<u>Particulars</u>		
	Opening Balance	43,757,214	31,635,736
	Add: Short Provision		
	Current Year Tax	12,466,894	12,121,478
	Sub-Total	56,224,108	43,757,214
	Less: Tax adjustment during the year		- 1
	Closing Balance	56,224,108	43,757,214
28.00	Net Assets Value per share(NAV): Tk. 48.69		
	This is made up as follows:		The state of the second state of the second
	Particulars	455445040 1	A24 257 CC
	Particulars Shareholders Equity	457,115,913	421,374,653
	Particulars	457,115,913 9,388,825 48.69	421,374,653 9,388,825 44.88

No. Fartuna's July,22-March, 23 July,21-March, 25	Note		Amount in	Taka
This is made up as follows: Particulars Computer Paper (W/P), Photocopy Paper / Wast Paper Total 602,649,132 535,094,93 30.00 Cost of Goods Sold:Tk371,009,701 This is made up as follows: Particulars Materials Consumed 342,363,966 371,235,07 Factory Overhead 33,999,622 26,810,00 Cost of Manufactured 376,363,589 398,045,13 Opening Work-in-Process 376,363,589 398,045,13 Closing Work-in-Process 376,363,589 398,045,13 Closing Work-in-Process 419,619,292 431,175,38 Closing Finished Goods 42,255,703 33,130,25 Total 371,009,701 378,012,42 31.00 Financial Expense: Tk.123,786,283 This is made up as follows: Particulars Bank Loan Interest (SIBL) 17,163,873 21,032,5 Interest Expenses of PFIL 105,863,559 63,032,8 Bank Charges and Others 758,851 427,8 Total 123,786,283 84,493,19 32.00 Current Tax: Tk.12,466,894 This is made up as follows: Particulars Profit before Tax 57,162,870 32,899,66 Add: Accounting base depreciation (5,313,076) (4,933,00) Taxable Profit for Current Tax 58,408,419 31,799,47 Applicable Tax Rate 22,559% 22,55 Provision for Income tax 12,466,894 Advance tax paid for 82(C) 9,375,622 6,689,7 22,50% on Profit before Tax 12,466,894 Advance tax paid for 82(C) 9,375,622 6,689,7 22,50% on Profit before Tax 12,466,894 Advance tax paid for 82(C) 9,375,622 6,689,7 22,50% on Profit before Tax 12,466,894 Advance tax paid for 82(C) 9,375,622 6,689,7 22,50% on Profit before Tax 12,466,894 Advance tax paid for 82(C) 9,375,622 6,689,7 22,50% on Profit before Tax 12,466,894 Advance tax paid for 82(C) 9,375,622 6,689,7 22,50% on Profit before Tax 12,466,894 Advance tax paid for 82(C) 9,375,622 6,689,7 22,50% on Profit before Tax 12,466,894 Advance tax paid for 82(C) 9,375,622 6,689,7 22,50% on Profit before Tax 12,466,894		Particulars	July,22-March, 23	uly,21-March, 22
This is made up as follows: Particulars Computer Paper(W/P), Photocopy Paper/Wast Paper Total 602,649,132 535,094,93 30.00 Cost of Goods Sold:Tk371,009,701 This is made up as follows: Particulars Materials Consumed 342,363,966 371,225,07 Factory Overhead 33,999,622 26,810,00 Cost of Manufactured 376,363,589 398,045,13 Opening Work-in-Process 376,363,589 398,045,13 Closing Work-in-Process 376,363,589 398,045,13 Closing Finished Goods 43,255,703 33,130,25 Closing Finished Goods 449,619,292 431,175,38 Closing Finished Goods 48,609,591 53,162,9 Total 371,009,701 378,012,42 31.00 Financial Expense: Tk.123,786,283 This is made up as follows: Particulars Bank Loan Interest (SIBL) 17,163,873 21,032,5 Interest Expenses of PFIL 105,863,559 63,032,8 Bank Charges and Others 758,851 427,8 Total 123,786,283 84,493,19 32.00 Current Tax: Tk.12,466,894 This is made up as follows: Particulars Profit before Tax 57,162,870 32,899,66 Add: Accounting base depreciation (5,313,076) (4,933,00) Taxable Profit for Current Tax 55,408,419 31,799,47 Applicable Tax Rate 52,50% 7,154,86 Advance tax paid for 82 (C) 9,375,622 6,689,7 22,50% on Profit before Tax 12,466,894 7,154,86 Advance tax paid for 82 (C) 9,375,622 6,689,7 7,154,86	20.00	The control of the co		
Particulars Computer Paper (W/P), Photocopy Paper / Wast Paper 602,649,132 535,094,93	29.00	Revenue: 1 k.602,649,132		
Computer Paper (W/P), Photocopy Paper / Wast Paper Total		This is made up as follows:		
Total 602,649,132 535,094,93		<u>Particulars</u>		PRESIDENCE OF THE PARTY OF THE
30.00 Cost of Goods Sold:Tk371,009,701 This is made up as follows: Particulars Materials Consumed Factory Overhead 33,999,622 26,810,00 Cost of Manufactured 376,363,589 398,045,13 Opening Work-in-Process Cost of Production 376,363,589 398,045,13 Opening Finished Goods 43,255,703 33,130,25 Closing Finished Goods 419,619,292 431,175,38 Closing Finished Goods 44,609,591 53,162,9 Total 31.00 Financial Expense: Tk.123,786,283 This is made up as follows: Particulars Bank Loan Interest (SIBL) Interest Expenses of PFIL Bank Charges and Others Total 32,000 Current Tax: Tk.12,466,894 This is made up as follows: Particulars Profit before Tax Add: Accounting base depreciation Less: Tax base depreciation Taxable Profit for Current Tax Applicable Tax Rate Provision for Income tax Advance tax paid for 82 (C) 22,50% on Profit before Tax Advance tax paid for 82 (C) 22,50% on Profit before Tax 12,466,894 7,154,88		Computer Paper(W/P), Photocopy Paper/Wast Paper	602,649,132	535,094,937
This is made up as follows: Particulars		Total	602,649,132	535,094,937
Particulars 342,363,966 371,235,07 Factory Overhead 33,999,622 26,810,00 376,363,589 398,045,13 Opening Work-in-Process -	30.00	Cost of Goods Sold:Tk371,009,701		
Particulars 342,363,966 371,235,07 Factory Overhead 33,999,622 26,810,00 376,363,589 398,045,13 Opening Work-in-Process -		This is made up as follows:		
Materials Consumed 342,363,966 371,235,07 Factory Overhead 33,999,622 26,810,01 Cost of Manufactured 376,363,589 398,045,13 Opening Work-in-Process - - Closing Work-in-Process - - Cost of Production 376,363,589 398,045,13 Opening Finished Goods 43,255,703 33,130,25 Closing Finished Goods 448,609,591 53,162,9 Total 371,009,701 378,012,42 31.00 Financial Expense: Tk.123,786,283 This is made up as follows: Particulars Bank Charges and Others 758,851 427,8 Total 105,863,559 63,032,8 Bank Charges and Others 758,851 427,8 Total 123,786,283 84,493,19 32.00 Current Tax: Tk.12,466,894 This is made up as follows: Particulars Profit before Tax 57,162,870 32,899,69 Add: Accounting base depreciation (5,313,076) (4,933,0t <td></td> <td>하는 사람들은 그는 그들은 사람들은 그렇게 되었다. 그는 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은</td> <td></td> <td></td>		하는 사람들은 그는 그들은 사람들은 그렇게 되었다. 그는 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은		
Factory Overhead Cost of Manufactured Opening Work-in-Process Opening Work-in-Process Closing Work-in-Process Cost of Production Opening Finished Goods Opening Finished Goods Closing Finished Goods Total This is made up as follows: Particulars Bank Loan Interest (SIBL) Interest Expenses of PFIL Bank Charges and Others Total Total Total Total Total Total Total Total Total This is made up as follows: Particulars Bank Charges and Others Total Total Total Total Total Total Total Total Total This is made up as follows: Particulars Profit before Tax Add: Accounting base depreciation Taxable Profit for Current Tax Applicable Tax Rate Provision for Income tax Advance tax paid for 82 (C) P, 375,622 P, 689,775,622 P, 689,775,623 P, 7154,881 P, 71			342,363,966	371,235,071
Cost of Manufactured 376,363,589 398,045,13 Opening Work-in-Process -			33,999,622	26,810,060
Opening Work-in-Process				398,045,131
Closing Work-in-Process Cost of Production 376,363,589 398,045,13 Closing Finished Goods 43,255,703 33,130,25 Closing Finished Goods 449,619,292 431,175,38 Closing Finished Goods 48,609,591 53,162,91 Total 371,009,701 378,012,42 31.00 Financial Expense: Tk.123,786,283 This is made up as follows:		化二氯甲基甲基甲甲基甲基甲基甲基甲基甲甲基甲基甲甲基甲基甲基甲基甲基甲甲基甲甲基甲甲		
Cost of Production 376,363,589 398,045,13 Opening Finished Goods 43,255,703 33,130,25 Closing Finished Goods 419,619,292 431,175,38 Closing Finished Goods 48,609,591 53,162,9 Total 371,009,701 378,012,42 31.00 Financial Expense: Tk.123,786,283			376,363,589	398,045,131
Cost of Production		Closing Work-in-Process		
A 19,619,292 431,175,38			376,363,589	398,045,131
Closing Finished Goods Total Total 371,009,701 378,012,42		Opening Finished Goods	43,255,703	33,130,253
Total 371,009,701 378,012,42 31.00 Financial Expense: Tk.123,786,283 This is made up as follows: Particulars			419,619,292	431,175,384
31.00 Financial Expense: Tk.123,786,283 This is made up as follows: Particulars		Closing Finished Goods	48,609,591	53,162,959
### This is made up as follows: Particulars		Total	371,009,701	378,012,425
### This is made up as follows: Particulars	31.00	Financial Expense: Tk.123.786.283		
Particulars Bank Loan Interest (SIBL) 17,163,873 21,032,5 Interest Expenses of PFIL 105,863,559 63,032,8 Bank Charges and Others 758,851 427,8 Total 123,786,283 84,493,19 32.00 Current Tax: Tk.12,466,894 This is made up as follows: Particulars 57,162,870 32,899,69 Add: Accounting base depreciation 3,558,626 3,832,89 Less: Tax base depreciation (5,313,076) (4,933,00 Taxable Profit for Current Tax 55,408,419 31,799,47 Applicable Tax Rate 22.50% 22.55 Provision for Income tax 12,466,894 7,154,88 Advance tax paid for 82(C) 9,375,622 6,689,73 22.50% on Profit before Tax 12,466,894 7,154,88		함께 주었다는 여러가 하셨네요? 아고나는 다		
Bank Loan Interest (SIBL) 17,163,873 21,032,5 Interest Expenses of PFIL 105,863,559 63,032,8 Bank Charges and Others 758,851 427,8 Total 123,786,283 84,493,19 32.00 Current Tax: Tk.12,466,894 This is made up as follows: Particulars 57,162,870 32,899,60 Add: Accounting base depreciation 3,558,626 3,832,84 Less: Tax base depreciation (5,313,076) (4,933,06 Taxable Profit for Current Tax 55,408,419 31,799,47 Applicable Tax Rate 22.50% 22.50 Provision for Income tax 12,466,894 7,154,88 Advance tax paid for 82(C) 9,375,622 6,689,73 22.50% on Profit before Tax 12,466,894 7,154,88		This is made up as follows:		
Bank Loan Interest (SIBL) 17,163,873 21,032,5 Interest Expenses of PFIL 105,863,559 63,032,8 Bank Charges and Others 758,851 427,8 Total 123,786,283 84,493,19 32.00 Current Tax: Tk.12,466,894 This is made up as follows: Particulars 57,162,870 32,899,60 Add: Accounting base depreciation 3,558,626 3,832,84 Less: Tax base depreciation (5,313,076) (4,933,06 Taxable Profit for Current Tax 55,408,419 31,799,47 Applicable Tax Rate 22.50% 22.50 Provision for Income tax 12,466,894 7,154,88 Advance tax paid for 82(C) 9,375,622 6,689,73 22.50% on Profit before Tax 12,466,894 7,154,88		Particulars		
Interest Expenses of PFIL 105,863,559 63,032,8 758,851 427,8 758,851 427,8 123,786,283 84,493,19 32.00 Current Tax: Tk.12,466,894			17,163,873	21,032,510
Bank Charges and Others 758,851 427,8 123,786,283 84,493,19				63,032,856
Total 123,786,283 84,493,19 32.00 Current Tax: Tk.12,466,894 This is made up as follows: Particulars Profit before Tax 57,162,870 32,899,69 Add: Accounting base depreciation 3,558,626 3,832,86 Less: Tax base depreciation (5,313,076) (4,933,06 Taxable Profit for Current Tax 55,408,419 31,799,47 Applicable Tax Rate 22.50% 22.50 Provision for Income tax 12,466,894 7,154,88 Advance tax paid for 82(C) 9,375,622 6,689,73 22.50% on Profit before Tax 12,466,894 7,154,88			758,851	427,833
This is made up as follows: Particulars Profit before Tax Add: Accounting base depreciation Less: Tax base depreciation Taxable Profit for Current Tax Applicable Tax Rate Provision for Income tax Advance tax paid for 82(C) Advance tax paid for 82(C) 22.50% on Profit before Tax This is made up as follows: 57,162,870 32,899,69 33,832,84 (4,933,06) (5,313,076) (4,933,06) (4,933,06) 22.50% 2			123,786,283	84,493,199
Particulars Profit before Tax 57,162,870 32,899,69 Add: Accounting base depreciation 3,558,626 3,832,89 Less: Tax base depreciation (5,313,076) (4,933,06 Taxable Profit for Current Tax 55,408,419 31,799,47 Applicable Tax Rate 22.50% 22.50 Provision for Income tax 12,466,894 7,154,88 Advance tax paid for 82(C) 9,375,622 6,689,73 22.50% on Profit before Tax 12,466,894 7,154,88	32.00	Current Tax: Tk.12,466,894		
Profit before Tax 57,162,870 32,899,69 Add: Accounting base depreciation 3,558,626 3,832,84 Less: Tax base depreciation (5,313,076) (4,933,06 Taxable Profit for Current Tax 55,408,419 31,799,47 Applicable Tax Rate 22.50% 22.50 Provision for Income tax 12,466,894 7,154,88 Advance tax paid for 82(C) 9,375,622 6,689,73 22.50% on Profit before Tax 12,466,894 7,154,88		This is made up as follows:		
Add: Accounting base depreciation 3,558,626 3,832,84 Less: Tax base depreciation (5,313,076) (4,933,06) Taxable Profit for Current Tax 55,408,419 31,799,47 Applicable Tax Rate 22.50% 22.50 Provision for Income tax 12,466,894 7,154,88 Advance tax paid for 82(C) 9,375,622 6,689,73 22.50% on Profit before Tax 12,466,894 7,154,88		- The state of the		
Less: Tax base depreciation (5,313,076) (4,933,06) Taxable Profit for Current Tax 55,408,419 31,799,47 Applicable Tax Rate 22.50% 22.50 Provision for Income tax 12,466,894 7,154,88 Advance tax paid for 82(C) 9,375,622 6,689,73 22.50% on Profit before Tax 12,466,894 7,154,88		Profit before Tax		32,899,696
Taxable Profit for Current Tax 55,408,419 31,799,47 Applicable Tax Rate 22.50% 22.50 Provision for Income tax 12,466,894 7,154,88 Advance tax paid for 82(C) 9,375,622 6,689,73 22.50% on Profit before Tax 12,466,894 7,154,88		Add: Accounting base depreciation		3,832,841
Applicable Tax Rate 22.50% 22.50 Provision for Income tax 12,466,894 7,154,88 Advance tax paid for 82(C) 9,375,622 6,689,73 22.50% on Profit before Tax 12,466,894 7,154,88				(4,933,063)
Provision for Income tax 12,466,894 7,154,88 Advance tax paid for 82(C) 9,375,622 6,689,73 22.50% on Profit before Tax 12,466,894 7,154,88		网络大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大		31,799,474
Advance tax paid for 82(C) 9,375,622 6,689,73 22.50% on Profit before Tax 12,466,894 7,154,88		그는 그 그 그 그 그는		22.50%
22.50% on Profit before Tax 12,466,894 7,154,88		Provision for Income tax	12,466,894	7,154,882
22.50% on Profit before Tax 12,466,894 7,154,88		Advance tay naid for 82(C)	9 275 622	6 689 732
사용사이 그				
0.070 OH 21055 I CCCIDCIOL OZI (.)			医二甲基乙二甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲	3,210,570
				7,154,881

Note	요한 교통적으로 있는 그 등 보고 있다. 그는 사람들이 되었다고 있는 것 같습니다. [1985년 1987년 1981년 1일 1987년 198	Amount	in Taka
Note No.	Particulars	July,22-March, 23	July,21-March, 22
32.01	Deferred tax expenses during the period: Tk315,712		
	This is made up as follows:		
	<u>Particulars</u>		
	Carrying Amount as per Company Policy	73,384,050	78,220,289
	Carrying Amount as per Tax Law	43,375,325	42,615,949
	Taxable Temporary Difference	30,008,725	35,604,340
	Applicable Tax Rate	22.5%	22.5%
r el color. Composito	Total Deferred Tax Liability	6,751,963	8,010,977
	Add / (Less) Previous Year Adjustment	(7,067,675)	
	Less: Opening deferred tax liabilities/(assets)-at cost		(7,763,426)
	Deferred tax expenses /(income)	(315,712)	247,550
33.00	Earning Per Share (Basic): Tk.4.79		
33.00	This is made up as follows:		
	Particulars		로 등 경기를 잃었다는 것이 있습니다. 일이 항상을 하였다는 것이 보다
	Net Profit after Tax	45,011,687	25,497,267
	Number of Ordinary Shares	9,388,825	9,388,825
	Total	4.79	2.72
34.00	Net Operating Cash Flows per share(NOCF): Tk21.57		
	This is made up as follows:		
	Particulars •		
	Net Cash flows from Operating Activities 34.01	(202,531,469)	40,675,748
	No. of Share	9,388,825	9,388,826
	Total	(21.57)	4.33
34.01	Reconcillation of net profit/(loss) after tax with cash flow from	m operating activities und	er indirect method
34.01			
	This is made up as follows:		
	Particulars	45,011,687	25,497,264
	Net Profit/(Loss) After Tax	45,011,007	23,497,204
	Adjustment to reconcile net income to net cash	4,344,970	4,640,077
	Depreciation		84,493,199
	Finance Expenses	123,786,283	3,155,079
	Insurance Claim Receivable	2 050 142	1,644,985
	Provision for WPPF	2,858,143	
	Income Tax Expenses	12,466,894	7,154,881 247,550
	Deffered Tax Liability	(315,712)	247,550
	Changes in operating assets and liabilities:	(4,6,040,002)	(21 770 401)
	Stock of Inventories	(46,840,083)	(21,778,491)
	Stock of Inventories Trade Debtors	(46,840,083) (62,289,892)	(38,826,432)
	Stock of Inventories Trade Debtors Inter Company Account (Current Asset)	(62,289,892)	(38,826,432) 22,014,411
	Stock of Inventories Trade Debtors Inter Company Account (Current Asset) Advance, Deposit & Prepayments	(62,289,892) (210,567,857)	(38,826,432) 22,014,411 (38,801,139)
	Stock of Inventories Trade Debtors Inter Company Account (Current Asset) Advance, Deposit & Prepayments Trade Creditors	(62,289,892)	(38,826,432) 22,014,411 (38,801,139) 226,293
	Stock of Inventories Trade Debtors Inter Company Account (Current Asset) Advance, Deposit & Prepayments Trade Creditors Inter Company Account (Current Liability)	(62,289,892) (210,567,857) (330,803)	(38,826,432) 22,014,411 (38,801,139) 226,293 28,506,175
	Stock of Inventories Trade Debtors Inter Company Account (Current Asset) Advance, Deposit & Prepayments Trade Creditors Inter Company Account (Current Liability) Liability for Expenses	(62,289,892) (210,567,857) (330,803) (1,386,105)	(38,826,432) 22,014,411 (38,801,139) 226,293 28,506,175 437,330
	Stock of Inventories Trade Debtors Inter Company Account (Current Asset) Advance, Deposit & Prepayments Trade Creditors Inter Company Account (Current Liability) Liability for Expenses Income Tax Paid	(62,289,892) (210,567,857) (330,803) (1,386,105) (9,375,622)	(38,826,432) 22,014,411 (38,801,139) 226,293 28,506,175 437,330 (6,689,732)
	Stock of Inventories Trade Debtors Inter Company Account (Current Asset) Advance, Deposit & Prepayments Trade Creditors Inter Company Account (Current Liability) Liability for Expenses Income Tax Paid WPPF Paid	(62,289,892) (210,567,857) (330,803) (1,386,105) (9,375,622) (3,129,052)	(38,826,432) 22,014,411 (38,801,139) 226,293 28,506,175 437,330 (6,689,732) (6,342,573)
	Stock of Inventories Trade Debtors Inter Company Account (Current Asset) Advance, Deposit & Prepayments Trade Creditors Inter Company Account (Current Liability) Liability for Expenses Income Tax Paid	(62,289,892) (210,567,857) (330,803) (1,386,105) (9,375,622)	(38,826,432) 22,014,411 (38,801,139) 226,293 28,506,175 437,330 (6,689,732)

Bangladesh Monospool Paper Manufacturing Company Ltd. Schedule of Property, Plant and Equipment As at March 31, 2023

Cost Value:								Annexure-A
1000	Cost	Cost (Amount in Taka)			Depreciation	Depreciation (Amount in Taka)	ka)	Written Down
Particulars	Balance as at	Addition	Balance as at	Rate	Balance as at	Charge during the Period	Balance as at 31.03.2023	Value as at 31.03.2023
I and I and Descolorment	2007.700	- mamacminu/	200 146 462	%0		•		200,146,462
Land and Land Development	34 121 341		34.121.341	2.5%	14,109,577	375,221	14,484,798	19,636,543
Diant and Machinery	100 589.733		100,589,733	7%	51,906,096	2,555,891	54,461,986.99	46,127,746
Flactrical Installation	5.352.749		5,352,749	10%	2,541,308	210,858	2,752,166	2,600,583
Furniture and Fixture	2.857.871	•	2.857.871	10%	1,855,208	75,200	1,930,407	927,464
Tink Road	912.987	•	912,987	20%	872,580	6,061	878,641	34,346
Office Faminment	13.561.009		13,561,009	10%	9,247,418	323,519	9,570,937	3,990,072
Motor Vehicle	4.202,919		4,202,919	20%	4,123,746	11,876	4,135,622	67,297
Total:	361,745,071		361,745,071		84,655,933	3,558,626	88,214,559	273,530,512

Depreciation as at Cost Less Depreciation (Amount in Taka) Revaluation (Amount in Taka) Revaluation Value:

Balance as at

Charge during

Balance as at

Rate

Balance as at

Addition

Balance as at

Particulars

3,341 220,201,235 179,548,069 40,392,940 256,885 31.03.2023 20,587 18,214 10,205,885 3,011,435 462,478 94.159 13,812,758 31.03.2023 14,234 271 786,344 771,840 the Period 18,214 13,026,413 462,207 20,587 94,159 9,434,045 2,997,201 01.07.2022 10% 10% 10% 2.5% 20% 465,819 20,587 18,214 94,159 179,548,069 50,598,825 3,268,320 234,013,993 31.03.2023 /Adjustment 18,214 3,268,320 465,819 234,013,993 50,598,825 20,587 94,159 179,548,069 01.07.2022 Land and Land Development **Building and Construction** Furniture and Fixture Electrical Installation Plant and Machinery Office Equipment Motor Vehicle

595,759,064 Balance as on March 31, 2023

Total:

493,731,748

102,027,316

4,344,970

97,682,347

595,759,064

Allocation of depreciation charged during the year

Particulars	% of Allocation		Depreciation at Depreciation at Cost Revaluation	Total
Ractory Expanses	%00%	3,024,832	668,393	3,693,224
Administrative Expenses	12.00%	427,035	94,361	521,396
Colling and Dietribution Frontee	3.00%	106,759	23,590	130,349
Total and Distribution Expenses	% 000 - 100%	% 3,558,626	786,344	4,344,970

Calculation of Deffered Tax Statement of Tax Depreciation Bangladesh Monospool Paper Manufacturing Company Ltd.

Annexure-B

Assessment Year 2023-2024

ne Year from 01	For the Year from 01-07-22 to 31-03-2023								
Assets		Opening Balance	Addition	Closing Balance Lat cost	% of Deprec iation	Depreciation at cost	Depreciation on Revaluation	Total Depreciation	Closing Balance
Land & Land Development		200,168,860		200,168,860	-				200,168,860
Building & Construction		14,386,768		14,386,768	2%	539,504		539,504	13,847,264
Plant & Machinary		25,689,135		25,689,135	%02	3,853,370		3,853,370	21,835,765
Electrical Installation		2,014,519		2,014,519	70%	302,178	•	302,178	1,712,341
Furniture & Fixture		1,080,948		1,080,948	10%	81,071		81,071	728'666
Link Road		192,621		192,621	10%	14,447		14,447	178,175
Office Equipment		3,682,066		3,682,066	10%	276,155		276,155	3,405,911
Motor Vehicle		1,642,344		1,642,344	70%	246,352		246,352	1,395,992
Total:		248,857,261	•	248,857,261		5,313,076	•	5,313,076	243,544,185

Deferred Tax Liabilities as at 31 March. 2023	Carrying Amount	Tax Base
Property, Plant & Equipment except land at cost	73,384,050	43,375,325
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		
Tax on capital gain		
Closing deferred tax liabilities/(assets)-at revaluation		
Opening deferred tax liabilities/(assets)-at revaluation		
Deferred tax expense/(income)-at revaluation		

22.50% 6,751,963

30,008,725

Taxable/ Deductible

(7,067,675)

(315,712)

(33,148,584) (118,399)

33,030,185

220,201,235