Monno Agro & General Machinery Ltd.

Islampur, Dhamrai, Dhaka-1350

STATEMENT OF FINANCIAL POSITION

As at March 31, 2026

(Un-audited)

(Figure in thousand)

Particulars	Note	31.03.2026 Un audited	30.06.2025 Audited
ASSETS			
NON-CURRENT ASSETS		**456,748**	**456,039**
Property, Plant and Equipment (W.D.Value)	2	455,288	455,417
Capital Work in Process		665	-
Deferred Tax Asset	11	794	622
CURRENT ASSETS		**122,949**	**116,186**
Inventories	3	31,959	33,030
Trade & other Receivables	4	80,653	69,782
Advance, Deposits & Pre-payments	5	2,497	2,402
Advance Income Tax	6	5,173	5,040
Group Current Account	7	100	2,600
Cash and Cash Equivalents	8	2,567	3,332
TOTAL ASSETS		**579,696**	**572,225**
EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY		**487,034**	**487,812**
Issued and Paid-up Share Capital		44,003	44,003
General Reserve		3,794	3,794
Revaluation Reserve		430,938	431,569
Retained Earnings		8,299	8,445
NON-CURRENT LIABILITY		**71,771**	**-**
Provision for Deferred Tax		-	-
Long Term Loan		71,771	
CURRENT LIABILITIES		**20,891**	**84,413**
Short Term Borrowings	12	-	61,528
Liabilities for other Finance	14	145	141
Provisions and Others	16	6,431	6,129
Provisions for Income Tax	17	11,845	11,154
Inter Company Current Account	13	1,506	4,608
Unclaimed Dividend	15	965	853
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		**579,696**	**572,225**
Net Assets Value (NAV) per share		**110.68**	**110.86**

Monno Agro & General Machinery Ltd.

Islampur, Dhamrai, Dhaka-1350

STATEMENT OF COMPREHENSIVE INCOME

for the 3rd Quarter ended March 31, 2026

(Un-audited)

(Figure in thousand)

Particulars	July 2025 to March 2026	July 2024 to March 2025	Jan'2026 to March 2026	Jan'2025 to March 2025
Revenue	69,047	83,308	19,697	31,132
Cost of Goods Sold	(54,198)	(63,908)	(15,400)	(23,573)
Gross Profit	**14,849**	**19,400**	**4,297**	**7,560**
Operating Expenses	**(8,048)**	**(5,007)**	**(4,739)**	**(1,619)**
Administrative Expenses	(7,388)	(4,406)	(4,513)	(1,459)
Selling and Distribution Expenses	(660)	(600)	(226)	(161)
Profit from Operations	**6,801**	**14,393**	**(442)**	**5,940**
Finance cost	(5,585)	(4,114)	(1,909)	(2,402)
Other Income	133	69	62	4
Net Profit/(Loss) -Before contribution to WPF	**1,349**	**10,349**	**(2,289)**	**3,573**
Contribution to WPF & WWF	(67)	(517)	114	(177)
Net Profit/(Loss) -Before Income Tax	**1,281**	**9,831**	**(2,174)**	**3,395**
Income Tax Provision	(690)	(2,212)	87	(757)
Provision Deferred Tax	172	104	919	73
Net Profit after Tax -Trf. to statement of changes in equity	**763**	**7,724**	**(1,169)**	**2,712**
Basic Earning per share (Per share value Tk.10.00)	**0.17**	**1.76**	**(0.27)**	**0.74**

STATEMENT OF CHANGES IN EQUITY

for the 3rd Quarter ended March 31, 2026

(Un-audited)

(Figure in thousand)

Particulars	Share Capital	Dividend Equalisation Reserve	General+ Capital Reserve+ Revaluation Surplus	Retained Earning	Total as on 31.03.2026
Balance, July 01, 2025	44,003	-	435,364	8,445	487,812
Depreciation on Revaluation of Assets			(631)	631	-
Cash Dividend declared for the year				(1,540)	(1,540)
Bonus Share declared for the year					-
Net Profit for the period				763	763
At the end of 31.03.26	**44,003**	**-**	**434,733**	**8,299**	**487,034**
Total number of shares					4,400
Share holders' equity per share					**110.68**

Monno Agro & General Machinery Ltd.

Islampur, Dhamrai, Dhaka-1350

STATEMENT OF CASH FLOW

for the 3rd Quarter ended March 31, 2026

(Un-audited)

(Figure in thousand)

Particulars	31-Mar-26	31-Mar-25
Cash Flows from Operating Activities:	**119**	**5,345**
Cash Receipts from Customers	58,308	80,646
Cash Paid to Suppliers	(47,731)	(59,817)
Cash Paid to Employees and others	(4,742)	(11,371)
Interest paid	(5,585)	(4,114)
Income Tax paid	(132)	-
Cash Flows from Investing Activities	**(12,015)**	**(4,352)**
Acquisition of Fixed Assets	(8,247)	(4,352)
Capital Work in Process	(665)	-
Intercompany Current Account	(3,102)	-
Cash Flows From Financing Activities:	**11,343**	**57**
Short Term Loan (Payment)/Received	10,243	77
Dividend Paid	(1,400)	-
CMSF Transfer	-	(20)
Group Current Account (Payment)/Received	2,500	-
Net Increase/(Decrease) in cash & cash equivalents	**(553)**	**1,050**
Opening Cash and Cash Equivalents	3,332	1,695
Closing Cash and Cash Equivalents	**2,779**	**2,745**
Net operating cash flows per share	**0.03**	**1.21**

STATEMENT OF CHANGES IN EQUITY

for the 3rd Quarter ended March 31, 2025

(Un-audited)

(Figure in thousand)

Particulars	Share Capital	Dividend Equalisation Reserve	General+ Capital Reserve+ Revaluation	Retained Earning	Total as on 31.03.2025
Balance, July 01, 2024	36,068	-	436,384	10,956	483,408
Depreciation on Revaluation of Assets			(766)	766	-
Cash Dividend paid Cash & Bonus	7,935			(7,935)	-
Net Profit for the period				7,724	7,724
At the end of 31.03.25	44,003	-	435,619	11,510	491,132
Total number of shares					4,400
Share holders' equity per share					**111.61**

CHIEF FINANCIAL OFFICER | COMPANY SECRETARY | DIRECTOR | MANAGING DIRECTOR (CC) | CHAIRMAN

Monno Agro & General Machinery Ltd

Islampur, Dhamrai, Dhaka-1350
NOTES TO THE ACCOUNTS
for the 3rd Quarter ended March 31, 2026
(Un-audited)

Notes:

1. We have followed the same accounting policies and methods for preparation and presentation of financial statements for the 3rd quarter ended March 31, 2026 compared to the most recent Financial Statements for the year ended June 30, 2025.
2. Figures for the year ended June 30, 2025 have been re-arranged wherever considered necessary to facilitate the comparability with the current period as required by BAS-1.

		Figure in Thousand	
		Amount in Taka	
		31.03.2026	30.06.2025
2.	**Property, Plant and Equipment:**	**455,288**	**455,417**
	Assets at cost less accumulated depreciation	455,288	455,417
3.	**Inventories:**	**31,959**	**33,030**
	i) Raw Materials	6,113	5,913
	ii) Finished Goods	19,066	21,175
	iii) Work-in-Process	755	1,027
	iv) Store & Spares	6,025	4,916
4.	**Trade and other Receivables:**	**80,653**	**69,782**
	Receivable against sales & others	80,653	69,782
5.	**Advances, Deposits and Pre-payments:**	**2,497**	**2,402**
	Advances, Deposits and Pre-payments:	2,497	2,402
6.	**Advances Income Tax**	**5,173**	**5,040**
	Advances Income Tax	5,173	5,040
7.	**Inter company Current Account**	**100**	**2,600**
		100	2,600
8.	**Cash and Cash Equivalents:**	**2,567**	**3,332**
	Cash-in-Hand	1,143	491
	Cash-at Banks	1,423	2,841
14.	**Liabilities for Other Finances:**	**145**	**141**
	Tax Deducted at Source	140	136
	Security Money Deposit	5	5

Monno Agro & General Machinery Ltd.

Islampur, Dhamrai, Dhaka-1350
NOTES TO THE ACCOUNTS
for the 3rd Quarter ended March 31, 2026
(Un-audited)

		Figure in Thousand	
		Amount in Taka	
		31.03.2026	30.06.2025
17.	**Provision for Income Tax:**	**11,845**	**11,154**
	Opening Balance	11,154	14,886
	Add: Provision during the period- Current Tax	690	1,128
	Less: Adjustment of previous year excess provision	-	(578)
	Less: Adjustment During the year	-	(4,282)

1 Net Asset Value (NAV) Per Share:
The Net Asset Value (NAV) per share of the company has decreased slightly.

2 Earnings Per Share (EPS):
EPS decreased primarily because domestic sales were impacted by high inflation, geopolitical tensions, unfavorable weather conditions, the National Election, and extended Eid holidays, all of which dampened demand. This led to slower revenue growth, driven by seasonal fluctuations, reduced sales volume, adverse market conditions, and operational constraints. Additionally, higher interest rates during the period increased finance costs, further affecting EPS.

3 Net Operating Cash Flows (NOCF) Per Share:
NOCF decreased per share from the last period due to higher cash paid to suppliers and interest paid during the period.

Third Quarter (Q3) Accounts

for the 3rd Quarter ended March 31, 2026
(Un-audited)

(As required under rule 13 of the Securities and Exchange Rules, 1987)
&
(As per Regulation 17(3) of Dhaka Stock Exchange (Listing) Regulations, 2015)

Monno Agro & General Machinery Ltd.
Islampur, Dhamrai, Dhaka-1350

MONNO AGRO AND GENERAL MACHINERY LIMITED

STATEMENT OF ACCOUNTS
AS ON MARCH 31, 2026

MONNO AGRO & GENERAL MACHINERY LTD.
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

Particulars	Notes	31-03-2026	30-06-2025
ASSETS			
Non-Current Assets		**456,747,560**	**456,039,143**
Property, Plant & Equipment	Schedule-A	455,288,266	455,417,072
Capital Work in Process		665,480	-
Deferred Tax Asset	11.00	793,813	622,072
Current Assets		**122,948,627**	**116,185,508**
Inventories	3.00	31,959,179	33,029,883
Trade & Other Receivables	4.00	80,653,042	69,781,517
Advance, Deposits & Prepayments	5.00	2,497,270	2,402,063
Advance Income Tax	6.00	5,172,593	5,040,277
Inter Company Current Account	7.00	100,000	2,600,000
Cash & Cash Equivalents	8.00	2,566,544	3,331,768
TOTAL ASSETS		**579,696,187**	**572,224,651**
EQUITY AND LIABILITIES			
Shareholders' Equity		**487,034,239**	**487,811,585**
Share Capital	9.00	44,002,560	44,002,560
General Reserve		3,794,368	3,794,368
Revaluation Reserve	10.00	430,938,499	431,569,295
Retained Earnings		8,298,812	8,445,362
Non-Current Liabilities		**71,770,976**	**-**
Provision for Deferred Tax	11.00	-	-
Long Term Loan	12.00	71,770,976	-
Current Liabilities and Provisions		**20,890,972**	**84,413,066**
Short Term Borrowings	12.00	-	61,528,009
Inter Company Current Account	13.00	1,505,541	4,607,737
Liabilities for Other Finance	14.00	144,800	141,000
Unclaimed Dividend	15.00	965,365	852,669
Provisions and Others	16.00	6,430,589	6,129,445
Provisions for Income Tax	17.00	11,844,678	11,154,207
TOTAL EQUITY AND LIABILITIES		**579,696,187**	**572,224,651**
Net Asset Value Per Share	24.00	**110.68**	**110.86**

MONNO AGRO & GENERAL MACHINERY LTD.
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED MARCH 31, 2026

Particulars	Notes	July 25 to Mar.'26	July 24 to Mar.'25
Revenue	18.00	69,047,083	83,307,569
Cost of Goods Sold	19.00	(54,198,441)	(63,907,558)
Gross Profit (A)		**14,848,642**	**19,400,011**
Operating Expenses (B):		**(8,047,593)**	**(5,006,691)**
Administrative Expenses	20.00	(7,387,572)	(4,406,300)
Selling & Distribution Expenses	21.00	(660,021)	(600,391)
Profit from Operations (A+B):		**6,801,049**	**14,393,320**
Financial Expenses	22.00	(5,584,891)	(4,113,752)
Other Income	23.00	132,758	69,164
Profit before Tax & WPF & WWF		**1,348,916**	**10,348,732**
Contribution to Workers Participation & Welfare Fund	16.06	(67,446)	(517,437)
Net Profit before Tax		**1,281,470**	**9,831,295**
Provision for Income Tax	17.01	(690,471)	(2,212,041)
Provision for Deferred Tax Income/ (Expenses)	15.00	171,741	104,368
Net Profit after Tax for the year		**762,741**	**7,723,622**
Earnings per share	25.00	**0.17**	**1.76**

MONNO AGRO & GENERAL MACHINERY LTD.
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED MARCH 31, 2026

Particulars	Notes	From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
Revenue	18.00	69,047,083	83,307,569	19,696,608	31,132,438
Cost of Goods Sold	19.00	(54,198,441)	(63,907,558)	(15,399,858)	(23,572,678)
Gross Profit (A)		**14,848,642**	**19,400,011**	**4,296,750**	**7,559,760**
Operating Expenses (B):		**(8,047,593)**	**(5,006,691)**	**(4,738,562)**	**(1,619,287)**
Administrative Expenses	20.00	(7,387,572)	(4,406,300)	(4,513,047)	(1,458,546)
Selling & Distribution Expenses	21.00	(660,021)	(600,391)	(225,515)	(160,741)
Profit from Operations (A+B):		**6,801,049**	**14,393,320**	**(441,812)**	**5,940,473**
Financial Expenses	22.00	(5,584,891)	(4,113,752)	(1,908,717)	(2,401,961)
Other Income	23.00	132,758	69,164	61,600	3,614
Profit before Tax & WPF & WWF		**1,348,916**	**10,348,732**	**(2,288,929)**	**3,542,126**
Contribution to Workers Participation & Welfare Fund	16.06	(67,446)	(517,437)	114,446	(177,107)
Net Profit before Tax		**1,281,470**	**9,831,295**	**(2,174,483)**	**3,365,019**
Provision for Income Tax	17.01	(690,471)	(2,212,041)	87,118	(757,129)
Provision for Deferred Tax	15.00	171,741	104,368	918,847	73,283
Net Profit after Tax for the year		**762,741**	**7,723,622**	**(1,168,518)**	**2,681,173**
Earnings per share	24.00	**0.17**	**1.76**	**(0.27)**	**0.74**
Earnings per share -(Diluted)		**0.17**	**1.76**	**(0.27)**	**0.74**

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MONNO AGRO & GENERAL MACHINERY LTD.
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED MARCH 31, 2026

Particulars	Share Capital	General Reserve	Revaluation Reserve	Retained Earnings	Total Reserve & Surplus	Total
Opening Balance July 01, 2025	44,002,560	3,794,368	431,569,295	8,445,362	443,809,025	487,811,585
Depreciation on Revaluation Assets	-	-	(630,797)	630,797	-	-
Cash Dividend declared for the year	-	-	-	(1,540,087)	(1,540,087)	(1,540,087)
Net profit after tax for the period	-	-		762,741	762,741	762,741
Balance as on March 31, 2026	**44,002,560**	**3,794,368**	**430,938,499**	**8,298,812**	**443,031,679**	**487,034,239**

MONNO AGRO & GENERAL MACHINERY LTD.
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED MARCH 31, 2025

Particulars	Share Capital	General Reserve	Revaluation Reserve	Retained Earnings	Total Reserve & Surplus	Total
Opening Balance July 01, 2024	36,067,680	3,794,368	432,590,019	10,956,175	447,340,562	483,408,242
Depreciation on Revaluation Assets	-	-	(765,543)	765,543	-	-
Cash Dividend declared for the year	-	-	-	-	-	-
Stock Dividend decleared for the year	7,934,880	-	-	(7,934,880)	(7,934,880)	-
Net profit after tax for the period	-	-		7,723,622	7,723,622	7,723,622
Balance as on March 31, 2025	**44,002,560**	**3,794,368**	**431,824,476**	**11,510,460**	**447,129,304**	**491,131,864**

MONNO AGRO & GENERAL MACHINERY LTD.
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED MARCH 31, 2026

Particulars	Notes	31-03-2026	31-03-2025
Cash Flows from Operating Activities:	30.00	**118,501**	**5,344,803**
Cash Receipts from Customers	4.00	58,175,558	80,576,920
Cash Receipts from Others	23.00	132,758	69,164
Cash paid to Suppliers	28.00	(47,730,960)	(59,816,712)
Cash paid to Employees and Others	29.00	(4,741,648)	(11,370,817)
Interest paid	22.00	(5,584,891)	(4,113,752)
Income Tax paid	6.01	(132,316)	-
			-
Cash Flows from Investing Activities:		**(12,014,636)**	**(4,351,677)**
Acquisitions of Property, Plant & Equipment	Schedule-A	(8,246,960)	(4,351,677)
Capital Work in Process		(665,480)	-
Group Current Account (Payment)/Received		(3,102,196)	-
Cash Flows from Financing Activities:		**11,130,911**	**57,152**
Term Loan (Payment)/Received	12.00	10,242,967	76,816
Group Current Account (Payment)/Received	7.00	2,500,000	-
Dividend Paid	15.01	(1,399,507)	(19,664)
WWF & WPPF Transfer	16.06	(212,549)	-
Net Increase/(Decrease) in Cash & Cash Equivalents		**(765,224)**	**1,050,278**
Cash and Cash Equivalents at Beginning of the Period	8.00	3,331,768	1,694,689
Cash and Cash Equivalents at closing of the year	8.00	**2,566,544**	**2,744,967**
Net Operating Cash Flow per share	26.00	**0.03**	**1.21**

MONNO AGRO & GENERAL MACHINERY LTD.
SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT
FOR THE YEAR ENDED MARCH 31, 2026

Schedule-A

Particulars	C O S T				D E P R E C I A T I O N				Written down Value as on 31.03.2026	Written down Value as on 30.06.2025
	Balance as on 01.07.2025	Addition during the Year	Adjustment during the Year	Balance as on 31.03.2026	Rate	Balance as on 01.07.2025	Charged during the Year	Balance as on 31.03.2026		
Land & Land Development	602,323	-	-	602,323	0%	-	-	-	602,323	602,323
Building and Other Construction	7,767,013	5,538,150	-	8,955,513	20%	4,677,331	740,360	5,417,691	3,537,823	3,089,682
Plant, Machinery and Equipment	67,834,987	2,403,790	-	70,238,777	15%	48,641,990	2,249,355	50,891,345	19,347,432	19,192,997
Furniture and Fixtures	178,377	-	-	178,377	10%	154,557	1,787	156,344	22,034	23,820
Vehicles	3,979,000	-	-	3,979,000	20%	3,678,509	45,074	3,723,583	255,418	300,491
Air Conditioner	122,570	-	-	122,570	10%	117,497	380	117,877	4,693	5,073
Computers & Others	796,405	305,020	-	880,885	25%	163,014	137,825	300,839	580,046	633,391
Sub Total	**81,280,675**	**8,246,960**	**-**	**84,957,445**		**57,432,898**	**3,174,779**	**60,607,677**	**24,349,768**	**23,847,777**
AT REVALUATION:										
Land & Land development	426,670,345	-	-	426,670,345	0%	-	-	-	426,670,345	426,670,345
Building and other construction	4,149,166	-	-	4,149,166	20%	2,024,793	318,656	2,343,449	1,805,717	2,124,373
Plant, machinery and equipment	4,517,935	-	-	4,517,935	15%	1,743,358	312,140	2,055,498	2,462,437	2,774,577
Sub Total	**435,337,446**	**-**	**-**	**435,337,446**		**3,768,151**	**630,797**	**4,398,948**	**430,938,499**	**431,569,295**
Total Balance	**516,618,121**	**8,246,960**	**-**	**520,294,891**		**61,201,049**	**3,805,576**	**65,006,625**	**455,288,266**	**455,417,072**

Depreciation has been charged as below:

Particulars	Notes	31-03-2026	30-06-2025
a) Conversion cost	19.02	3,620,511	5,604,452
b) Administrative expenses	20.00	185,065	118,473
		3,805,576	**5,722,925**

MONNO AGRO & GENERAL MACHINERY LTD.
NOTES TO THE FINANCIAL STATEMENT
FOR THE PERIOD ENDED MARCH 31, 2026

1.00 COMPANY AND ITS ACTIVITIES:

1.01 Corporate History of the Reporting Entity:

Monno Jute Stafllers Limited was incorporated in Bangladesh on 16th June 1978 as a Public Limited Company under the Companies Act, 1913 with the Registrar of Joint Stock Companies vide registration no. C- 6204/762 of 1977-1978. Monno Jute Stafflers Limited changed it's name as Monno Agro & General Machinery Ltd. on 27th July 2020 vide no. C-6204.

The registered office and factory of the company are situated at Islampur, Dhamrai, Dhaka-1350 and corporate office at 9, Wyer Street, Wari, Dhaka-1203.

The shares of the Company are traded at Dhaka Stock Exchange Limited.

1.02 Corporate Business:

To erect, construct, establish and run factories for the manufacturing of wooden staves, steel faced wooden staves, pin and faller bars (pin through), agro machineries, general machineries.

2.00 SIGNIFICANT ACCOUNTING POLICIES & OTHER MATERIAL INFORMATION:

2.01 Corporate Financial Statements :

Financial Statements comprise of the followings:

a) Statement of Financial Position,
b) Statement of Profit or Loss and Other Comprehensive Income,
c) Statement of Changes in Equity,
e) Statement of Cash Flows, and
f) Notes & explanatory materials covering accounting policies.

The Financial Statements prepared under the historical cost convention and in accordance with the requirements of the Companies Act 1994, the Securities and Exchange Rules 2020, the Listing Regulations of Dhaka Stock Exchange Ltd. and the International Accounting Standards (IASs) as well as those standards and disclosures recommended by IASs as applicable to the company.

The Management is responsible for preparing and presenting the Financial statements including adequate disclosures, who approved and authorized for issue of these financial statements.

The following IASs are complied for the Financial Statements under audit:

IAS	Title	Remarks
IAS 1	Presentation of Financial Statements	Complied
IAS 2	Inventory	Complied
IAS 7	Statement of Cash Flows	Complied
IAS 8	Accounting Policies, Changes in Accounting Estimates and Errors	Complied
IAS 10	Events after the Reporting Period	Complied
IAS 12	Income Taxes	Complied
IAS 16	Property, Plant and Equipment	Complied
IAS 19	Employee Benefits	Complied
IAS 23	Borrowing Costs	Complied
IAS 24	Related Party Disclosures	Complied
IAS 32	Financial Instruments: Presentation	Complied
IAS 33	Earnings per Share	Complied
IAS 36	Impairment of Assets	Complied
IAS 37	Provisions, Contingent Liabilities and Contingent Assets	Complied

IFRS	Title	Remarks
IFRS 7	Financial Instruments : Disclosures	Complied
IFRS 9	Financial Instruments	Complied
IFRS 15	Revenue from Contracts with Customers	Complied

2.02 Fundamental Accounting Concepts/Assumption:

The Financial statements have been prepared based on Going concern, Consistency, Accrual and such other concepts and conventions as required by IAS-1 for fair presentation of financial statements.

2.03 Net Profit Before Tax:

Net profit before tax for the year were not materially affected by:

a) transactions of a nature not usually undertaken by the company;
b) circumstances of an exceptional or non-recurring nature;
c) charges of credits relating to prior years; and
d) changes in accounting policies.

2.04 Reporting Currency and Level of Precision:

The Financial statements are presented in Bangladesh currency (Taka), which have been rounded off to the nearest Taka except where indicated otherwise. Figures in brackets indicate subtractions.

2.05 Reporting Period:

Q3 Financial statements cover from 01 July 2025 to 31 March 2026.

2.06 Comparative Information:

The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year. Comparative information is reclassified and rearranged, wherever necessary, to conform to the current presentation.

2.07 Historical Cost Profit and Loss:

There was no extraordinary item, hence there was no difference in profit on ordinary activities before taxation and the net profit before tax. In addition, there was revaluation of fixed assets during the year under review. Therefore, there was no factor like the differences between historical cost depreciation and depreciation on revalued amount, realization of revenue surplus on retirement or disposal of assets, etc. Accordingly, no separate note of historical cost profit and loss has been presented.

2.08 Principal 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. The recommendation of IAS-1 relating to the format of financial statements were also taken into full consideration for fair presentation.

2.09 Recognition of Property, Plant & Equipment:

These are capitalized at cost of acquisition and subsequently stated at cost less accumulated depreciation. The cost of acquisition comprises purchase price, including import duties and non-refundable Taxes and any directly attributable cost of bringing the assets to its working condition for its intended use. Interest during construction period have been capitalized as required by IAS-23. Expenditure incurred after the assets have been put into operation, Repairs & maintenance is normally charged as revenue expenditure in the period in which it is incurred. In situation where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefit expected to be obtained from the use of the fixed assets, the expenditure is capitalized as an additional cost of the assets.

On retirement or otherwise disposal of PPE, the cost and accumulated depreciation are eliminated and any gain or loss on such disposal is reflected in the Statement of Comprehensive Income which is determined with reference to the net book value of assets and the net sales proceeds.

2.10 Depreciation on Property, Plant & Equipment:

(a) Property, Plant & Equipment are valued at cost less accumulated depreciation.
(b) Depreciation on Property, Plant & Equipment is computed using the Reducing Balance Method.
(c) No depreciation has been charged on land and land development during the year.
(d) Depreciation has been charged on additions from the date when the related assets are put into use.
(e) After considering the useful life of assets as per IAS-16, the annual depreciation rates have been applied as under which is considered reasonable by the management.

Particulars	30.06.2024	30.06.2023
Building and Other Constructions	20%	20%
Plant, Machinery and Equipment	15%	15%
Furniture and Fixtures	10%	10%
Vehicles	20%	20%
Air Conditioner	10%	10%
Computers & Others	25%	25%

2.11 Revaluation of Property, Plant & Equipment:

2.11.01 About the Valuer Information:

Shiraz Khan Basak & Co. (SKB), Chartered Accountants was established in 1985 and is a registered partnership firm under the register of Joint Stock Companies & Firms vide registration no. P 46140/2020. SKB located at R.K. Tower (Level-10 & 6), 86, Bir Uttam C.R. Datta Road (312, Sonargaon Road), Dhaka-1205. Valuer engagement partner name Ms. Chaity Basak, FCA (Enrol # 1772) Partner at Shiraz Khan Basak & Co. Chartered Accountants.

2.11.02 Purpose of the Valuation:

The main objective of this valuation is to arrive at the fair value of Land and Land Development, Building, Machinery & Equipment, Vehcile, Furniture & Fixtures, Air Conditioner, Computer and other assets of Monno Agro & General Machinery Ltd. So as to enable the management to account for the fair value of fixed assets to arrive at in the financial statements of the company to give effect in its financial statements for the year ended June 30, 2022.

2.11.03 Basis of Valuation:

The non-current assets of the company have been revalued based on Currrent Cost Accounting (CCA) method, premised on the accompanying narrative information, valuation methodology, summary of values. SKB opinion of the appraisal values of the existing non-current assets as of June 30, 2022 for continued use as part of a going concern. Present valuation of the land and other assets has been arrived at by taking into consideration the location and the market price of recent transfer of the assets. SKB have collected information and explanation from local people and Mouza value to assess an average current transfer market rate of the lands and in case of Building & Other Constructions, Plant Machinery & Equipment, Furniture & Fixtures, Vehcile, Air Conditioner, Computer and other assets SKB have collected information from both local and international sources.

2.11.04 Cut-off Date of Valuation:

The cut-off date of valuation is June 30, 2022 to be given effect on the financial statements for the year ended June 30, 2022.

2.11.05 Extent of Investigation:

The valuation of assets was conducted in accordance with International Valuation Standards (IVSs) and Bangladesh Securities & Exchange Commission (BSEC) guideline dated August 18, 2013.

SKB investigation methodology was as follows:

(a) As per decision of the company the assets of the company under the scope of this revaluation are as follows:

Land and Land Development
Building & Other Constructions
Plant, Machinery & Equipment
Furniture & Fixtures
Vehicle
Air Conditioner
Computers & Other Assets

(b) As per paragraph 36 of IAS-16: " when an item of property, plant and equipment is revalued, entire class of property, plant and equipment to which that asset belongs to have to be revalued". Accordingly, entire class of property plant and equipment have been revalued.

(c) As per paragraph 31 of IAS-16: "after recognition as an asset, an item of property, plant & equipment whose fair value can be measured reliably shall be carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses". Accordingly, the company has complied this provision in its valuation of assets.

The fair values of Land and Land development, Plant Machinery & Equipment, Building & Other constructions, Furnitur & Fixtures, Vehicle, Air Conditioner, Computer and others assets have been determined from relevant documents and market evidences. The non-current assets of Monno Agro & General Machinery Ltd. have been revalued based on Current Cost Accounting (CCA) Method.

(d) "Current Cost" as defined in International Accounting Standard (IASs) is the amount of cash or cash equivalents that would have to be paid if the same or an equivalent asset was acquired currently.

2.12 Impairment of Assets:

Property, Plant & Equipment have been reviewed and it was confirmed by the management that no such impairment of Property, Plant & Equipment is verified during the year. For this reason no provision has been made for impairment of assets.

2.13 Inventories:

Inventories comprises of Raw Materials ,Work-in-process, Finished goods, Stores & Spares and Materials-in-transit. Raw materials and Stores & Spares have been valued at average cost. Materials-in-transit have been valued at the cost incurred up to the date of Statement of Financial Position. Work-in-process have been valued at prime cost basis as required by IAS-2 with proportionate addition of Factory Overheads. Finished goods have been valued at the lower of cost and net realizable value.

2.14 Cash and Cash Equivalents:

Cash in hand and Cash at banks have been considered as cash and cash equivalents for the preparation of these financial statements, which were held and available for use by the Company without any restriction and there was no significant risk of changes in value of these current assets.

2.15 Cash Flow Statement:

Cash flow statement is prepared principally in accordance with IAS-7 "Cash Flow Statements" and the cash flows from the operating activities have been presented under direct method as required by the Securities and Exchange rules 1987 and considering the provisions of paragraph-19 of IAS-7 which provides that "Enterprises are Encouraged to Report Cash Flow from Operating Activities using the Direct Method". Reconciliation of cash flows from operating activities between Direct and Indirect method have been shown in note 29.00.

2.16 Taxation:

(a) Current Tax

Current tax is the expected tax payable on the taxable income for the financial year, using tax rates enacted or subsequently enacted after the reporting date and any adjustment to tax payable in respect of previous years. Provision for taxation is calculated on the basis of applicable current tax rate and in compliance with Income Tax Ordinance, 1984.

(b) Deferred Tax

The company has decided to adopt policy of recognition of deferred tax in accordance with the IAS-12 "Income Taxes". Deferred Tax is provided using the liability method for temporary difference between the carrying value of Property, Plant & Equipment as per financial statements and the corresponding income tax written down value. Deferred tax is calculated at the effective income tax rate prevailing at the Statement of Financial Position date.

(c) Income Tax Assessment

The Income Tax assessment of the company has been completed up to the Accounting year 2020-2021 (Assessment year 2021-2022). The details of Tax provision is shown note no: 17

2.17 Revenue Recognition:

Revenue are recognized when goods are delivered from the Factory Godown and Delivery Challan is issued.

2.18 Transactions in Foreign Currencies:

Transactions in foreign currencies are converted into Bangladesh Taka at the exchange rate ruling on the dates of transactions.

2.19 Finance Costs:

Finance Cost (Borrowing Costs) incurred during the year was recognized as revenue expenses in accordance with the requirements of IAS 23 "Borrowings Costs".

2.20 Earning Per Share (EPS):

The company calculates Basic Earnings per share (EPS) in accordance with International Accounting Standards (IAS-33), which is shown in note: 24 Diluted earning per share is not applicable for the company as it has no such convertible securities. Revenue of the company has decreased, as such, the net profit after tax has also Decreased. Therefore the Earning Per Share (EPS) has decreased from the last same period.

2.21 Net Asset Value Per Share (NAVPS):

The company has calculated Net Asset Value Per Share (NAVPS) which is shown in note: 23.00. The net profit of the company has increased during the year which result in the increased of the Net Asset Value Per Share (NAVPS) from the last year.

2.22 Net Operating Cash Flows Per Share (NOCFPS):

Cash Flows of the Company has increased due to cash receipts from customers has increased from the last period. Therefore, Net Operating Cash Flows (NOCF) Per Share has increased.

3.00 Inventories:

The details break-up is made up as follows:

Particulars	Notes	31-03-2026	30-06-2025
Raw Materials	19.01	6,112,645	5,913,078
Finished Goods	19.00	19,065,623	21,174,550
Work-in-Process	19.00	755,456	1,026,685
Stores & Spares		6,025,455	4,915,570
	Total:	**31,959,179**	**33,029,883**

Inventories have been valued and certified by the management.

4.00 Trade & Other Receivable:

The details break-up is made up as follows:

Particulars	Note	31-03-2026	30-06-2025
Opening Balance		69,781,517	56,487,318
Add: Sales during the year	18.00	69,047,083	112,257,432
		138,828,600	**168,744,750**
Less: Collection during the period		58,175,558	98,963,233
Closing Balance		**80,653,042**	**69,781,517**

4.01 Aging of Accounts Receivable:

Duration	31-03-2026	30-06-2025
0-1 Month		12,538,657
2-3 Months		23,780,550
4-6 Months	80,653,042	13,055,920
7-9 Months		8,045,900
10-12 Months		9,265,389
Over 12 Months		3,095,101
Total:	**80,653,042**	**69,781,517**

5.00 Advance, Deposits & Prepayments: -

The details break-up is made up as follows:

Particulars	31-03-2026	30-06-2025
Advances:	**595,207**	**500,000**
Advance Party - Maleque Enterprise (Civil Cons.)	595,207	500,000
Deposits:	**1,902,062**	**1,902,062**
Earnest Money Deposits	2,118	2,118
Security Deposits	536,500	536,500
Value Added Tax	1,363,444	1,363,444
Total:	**2,497,270**	**2,402,063**

6.00 Advance Income Tax:

The details break-up is made up as follows:

Particulars	31-03-2026	30-06-2025
Opening Balance	5,040,277	14,930,150
Add: Addition during the year	132,316	386,338
	5,172,593	**15,316,488**
Less: Adjustment during the year	-	10,276,211
Closing Balance	**5,172,593**	**5,040,277**

6.01 The advance income tax represents the income tax paid and deducted at source relating to the following year.

Accounting Year	Assessment Year		31-03-2026	30-06-2025
2025 - 2026	2026 - 2027		132,316	-
2024 - 2025	2025 - 2026		386,338	386,338
2023 - 2024	2024 - 2025		375,251	375,251
2022 - 2023	2023 - 2024		1,695,380	1,695,380
2021 - 2022	2022 - 2023		1,717,086	1,717,086
2019 - 2020	2020 - 2021		337,166	337,166
2018 - 2019	2019 - 2020		529,056	529,056
		Total:	**5,172,593**	**5,040,277**

7.00 **Inter Company Current Account:**

The details break-up is made up as follows:

Monno Bone China Ltd.	**100,000**	**2,600,000**

Particulars		31-03-2026	30-06-2025
Opening Balance		2,600,000	2,600,000
Add: Addition during the year		-	
		2,600,000	2,600,000
Less: Adjustment during the year		2,500,000	-
Closing Balance	**Total:**	**100,000**	**2,600,000**

8.00 **Cash And Cash Equivalents:**

The details break-up is made up as follows:

Particulars	Notes	31-03-2026	30-06-2025
Cash in Hand	8.01	1,143,470	491,160
Cash at Bank	8.02	1,423,074	2,840,608
	Total:	**2,566,544**	**3,331,768**

8.01 **Cash in Hand:**

The cash in hand Tk. **11,43,470.00** has been Certified by the management.

8.02 **Cash at Bank:**

The details break-up is made up as follows:

Particulars	Notes	31-03-2026	30-06-2025
In Current Accounts		451,541	1,981,836
In SND Account		6,168	6,102
In Dividend Account		965,365	852,670
	Total:	**1,423,074**	**2,840,608**

The above bank balances are in agreement with the respective bank statements.

9.00 **Share Capital:**

9.01 The details break-up is made up as follows:

Particulars		31-03-2026	30-06-2025
Authorized Share Capital			
1,00,000,000 Ordinary shares of Taka 10.00 each	**Total:**	**1,000,000,000**	**1,000,000,000**
Issued, Subscribed and Paid up Share Capital:			
400,000 Ordinary shares of Taka 10.00 each paid up in full in cash		4,000,000	4,000,000
60,000 Ordinary shares of Taka 10.00 each fully paid as bonus for the year 2016-2017.		600,000	600,000
16,10,000 Ordinary shares of Taka 10.00 each fully paid as bonus for the year 2017-2018.		16,100,000	16,100,000
4,14,000 Ordinary shares of Taka 10.00 each fully paid as bonus for the year 2018-2019.		4,140,000	4,140,000
2,48,400 Ordinary shares of Taka 10.00 each fully paid as bonus for the year 2019-2020.		2,484,000	2,484,000
8,74,368 Ordinary shares of Taka 10.00 each fully paid as bonus for the year 2022-2023.		8,743,680	8,743,680
7,93,488 Ordinary shares of Taka 10.00 each fully paid as bonus for the year 2023-2024.		7,934,880	7,934,880
	Total:	**44,002,560**	**44,002,560**

9.02 The break-up of the share holdings as on 31.03.2026 is given below:

Particulars	31.03.2026		30.06.2025	
	No. of shares	%	No. of shares	%
Sponsors & Directors	1,320,083	30.00	1,320,083	30.00
Institutions	340,579	7.74	331,834	7.54
Non Resident Investor (NRB)	2,870	0.07	4,026	0.09
General Public	2,736,724	62.19	2,744,313	62.37
Total:	**4,400,256**	**100**	**4,400,256**	**100**

10.00 Revaluation Reserve:

The details break-up is made up as follows:

Particulars	31-03-2026	30-06-2025
Opening Balance	431,569,295	432,590,019
Add: Addition during the period	-	-
	431,569,295	**432,590,019**
Less: Depreciation on Revaluation of Assets	630,797	1,020,724
Closing Balance	**430,938,499**	**431,569,295**

Property, Plant & Equipment	Cost Value (A)	Accumulated Depreciation (B)	Net Book Value (C)	Revalued Amount (D)	Revaluation Surplus / (Impairment Loss) E = D - C

The details break-up is made up as follows:

Particulars	31-03-2026	30-06-2025
Opening Balance	(622,072)	292,539
Add: Provision during the year	-	-
	(622,072)	**292,539**
Less: Adjustment during the year	(171,741)	914,611
Closing Balance	**(793,813)**	**(622,072)**

11.00 Deferred Tax Liability:

The details break-up is made up as follows:

Particulars	31-03-2026	30-06-2025
Carrying Value (As per Accounts)	32,585,788	28,144,404
Carrying Value (As per Tax Base)	36,113,846	30,909,167
Temporary Difference	**(3,528,058)**	**(2,764,763)**
Effective Tax Rate	22.50%	22.50%
Deffered Tax Liability/(Assests)	**(793,813)**	**(622,072)**

12.00 Term Borrowings:

The details break-up is made up as follows:

12.01 Long Term Borrowings:

	31-03-2026	30-06-2025
Opening Balance	-	-
Add: Borrowing During the year	71,770,976	-
	71,770,976	**-**
Less: Paid during the year	-	-
Closing Balance	**71,770,976**	**-**

12.02 Short Term Borrowings:

	31-03-2026	30-06-2025
Opening Balance	61,528,009	49,668,868
Add: Borrowing During the year	10,242,967	21,984,269
	71,770,976	**71,653,137**
Less: Paid during the year	-	10,125,128
Less: Transfer to Long Term Borrowings	(71,770,976)	-
Closing Balance	**-**	**61,528,009**

12.03 The short term borrowings balance transferred to Loang Term Borrowings which is taken from Islami Bank Bangladesh Limited, Manikganj Branch. As on 28-12-2025 the period of term loan extended up to six years. The loans are secured by the first charge on investment and collateral security on the Property of the Company. The rate of profit applicable on the loan is governed by the shariah profit policy of the bank which is subject to change from time to time.

13.00 Inter Company Current Account:

The details break-up is made up as follows:

Particulars		31-03-2026	30-06-2025
Monno Ceramic Industries Ltd..		4,607,737	4,407,737
Add: Addition During the year		470,000	200,000
		5,077,737	**4,607,737**
Less: Adjustment during the year		3,572,196	-
Closing Balance	**Total:**	**1,505,541**	**4,607,737**

14.00 Liabilities for Other Finance:

The details break-up is made up as follows:

Particulars		31-03-2026	30-06-2025
Tax Deducted at Source		140,300	136,500
Security Money Deposit		4,500	4,500
	Total:	**144,800**	**141,000**

15.00 Unclaimed Dividend:

The details break-up is made up as follows:

Particulars	31-03-2026	30-06-2025
Opening Balance	852,669	782,970
Add: Cash Dividend during the period	1,540,087	-
Add: Fractional Share Sales & Others		578,500
	2,392,756	**1,361,470**
Less: Dividend Payment (including Tax)	1,399,507	490,190
Less: Transfer to CMSF	27,884	18,611
Closing Balance	**965,365**	**852,669**

15.01 The details break-up is made up as follows:

Particulars	31-03-2026	30-06-2025
2021-2022	-	27,884
2022-2023	736,475	736,475
2023-2024	65,266	88,310
2024-2025	163,624	-
	965,365	**852,669**

16.00 Provisions and Others:

The details break-up is made up as follows:

Particulars	Notes	31-03-2026	30-06-2025
Provision for Expenses	16.01	1,788,844	2,420,431
Creditors for Expenses	16.02	27,501	268,500
Creditors for goods supply	16.03	1,442,209	3,218,476
Provision For Credit Loss on Receivable	16.04	3,095,101	-
Provision for Leave Pay & Gratuity	16.05	9,489	9,489
Workers Participation Fund & Workers Welfare Fund	16.06	67,446	212,549
	Total:	**6,430,589**	**6,129,445**

16.01 Provision for Expenses:

The details break-up is made up as follows:

Particulars	Note	31-03-2026	30-06-2025
Opening Balance		2,420,431	7,006,433
Add: Addition During the period		6,556,520	24,674,883
		8,976,951	**31,681,316**
Less: Adjustment during the year		7,188,107	29,260,885
Closing Balance	16.01.01	**1,788,844**	**2,420,431**

16.01.01 The details break-up is made up as follows:

Particulars	31-03-2026	30-06-2025
Director Remuneration	440,000	440,000
Salary & Allowance Staff & Others	406,100	716,100
Wages & Allowance	792,244	800,782
Electricity Bill	150,500	463,549
Closing Balance	**1,788,844**	**2,420,431**

16.02 **Creditors for Expenses:**

The details break-up is made up as follows:

Particulars	Note	31-03-2026	30-06-2025
Opening Balance		268,500	2,440,972
Add: Addition During the year		440,029	268,500
		708,529	**2,709,472**
Less: Adjustment during the year		681,029	2,440,972
Closing Balance	16.02.01	**27,500**	**268,500**

16.02.01 The details break-up is made up as follows:

Particulars	31-03-2026	30-06-2025
Advertisement Expenses	27,750	98,500
Audit fee	-	170,000
Other Expenses	-	-
Closing Balance	**27,750**	**268,500**

16.03 **Creditors for goods supply:**

The details break-up is made up as follows:

Particulars	Note	31-03-2026	30-06-2025
Opening Balance		3,218,476	4,051,948
Add: Addition During the year		37,639,038	42,531,962
		40,857,514	**46,583,910**
Less: Adjustment during the year		39,415,305	43,365,435
Closing Balance	16.03.01	**1,442,209**	**3,218,476**

16.03.01 The details break-up is made up as follows: -

Particulars	31-03-2026	30-06-2025
Raw Material Purchase	1,442,209	3,218,476
Closing Balance	**1,442,209**	**3,218,476**

16.04 **Provision for Credit Loss on Receivable**

Particulars	Note	31-03-2026	30-06-2025
Opening Balance		-	-
Add: Addition During the year		3,095,101	-
		3,095,101	**-**
Less: Adjustment during the year		-	-
Closing Balance		**3,095,101**	**-**

16.05 **Provision for Leave Pay & Gratuity:**

The details break-up is made up as follows:

Particulars	31-03-2026	30-06-2025
Opening Balance	9,489	730,156
Add: Provision made during the year	-	-
	9,489	**730,156**
Less: Adjustment & Paid during the year	-	720,667
Closing Balance	**9,489**	**9,489**

16.06 **Workers Participation & Welfare Fund:**

This represents 5% of Net profit after charging such contribution and provided as per Labour Act, 2006 and is payable to workers as defined in the said Act.

The details break-up is made up as follows:

Particulars	31-03-2026	30-06-2025
Opening Balance	212,549	466,278
Add: Addition during the period	67,446	212,549
	279,995	**678,827**
Less: Transfer to WWF	21,255	93,256
	258,740	**585,571**
Less: Adjustment & Paid during the year	191,294	373,022
Closing Balance	**67,446**	**212,549**

17.00 Provisions for Income Tax:

The details break-up is made up as follows:

Particulars	Note	31-03-2026	30-06-2025
Opening Balance		11,154,207	14,886,110
Add: Provision for the year 2025 - 2026	17.01	690,471	1,128,160
		11,844,678	**16,014,270**
Less: Adjustment of previous year excess provision		-	578,460
Less: Adjustment During the year		-	4,281,603
Closing Balance		**11,844,678**	**11,154,207**

17.01 Details of Provision for Income Tax:

This is made up as follows:

Particulars	Note	31-03-2026	30-06-2025
a. Regular Tax Calculation		288,331	908,647
b. Advance Income Tax (AIT)	6.01	132,316	386,338
c. Minimum Tax gross receipt U/S-82C		690,471	1,128,160
Whichever is higher (a,b,c)	**Total:**	**690,471**	**1,128,160**

17.02 Income Tax Expenses:

Provision for the year	17.01	690,471	1,128,160
Excess Provision (Assessment years: 2015-16, 2014-15, 2013-14, 2012-13, 2011-12, 2010-11)		-	(578,460)
		690,471	**549,700**

17.02 Year wise details of provision for income tax is as below:

Accounting Year	Assessment Year	31-03-2026	30-06-2025
2025 - 2026	2026 - 2027	690,471	
2024 - 2025	2025 - 2026	1,128,160	1,128,160
2023 - 2024	2024 - 2025	1,993,336	1,993,336
2022 - 2023	2023 - 2024	1,716,252	1,716,252
2021 - 2022	2022 - 2023	1,838,043	1,838,043
2019 - 2020	2020 - 2021	1,733,073	1,733,073
2018 - 2019	2019 - 2020	2,308,069	2,308,069
2011	2012 - 2013	305,951	305,951
2010	2011 - 2012	131,322	131,322
	Total:	**11,844,678**	**11,154,207**

18.00 Sale:

The details break-up is made up as follows:

Particulars		From 1.07.25 to 31.03.26	From 1.07.24 to 31.03.25
Local Revenue		68,177,276	83,307,569
Export Revenue		869,807	-
	Total:	**69,047,083**	**83,307,569**

19.00 Cost of Goods Sold:

The details break-up is made up as follows:

Particulars	Notes	From 1.07.25 to 31.03.26	From 1.07.24 to 31.03.25
Opening work-in-process		1,026,685	873,256
Raw materials consumed	19.01	33,097,163	42,444,028
Other direct materials		355,647	375,900
		34,479,495	**43,693,184**
Add: Conversion cost	19.02	18,365,476	19,520,325
		52,844,970	**63,213,509**
Less: Closing work-in-process	3.00	755,456	923,950
Cost of Production		**52,089,514**	**62,289,559**
Add: Opening stock of finished goods		21,174,550	22,574,549
		73,264,064	**84,864,108**
Less: Closing stock of finished goods	3.00	19,065,623	20,956,550
Cost of Goods Sold	**Total:**	**54,198,441**	**63,907,558**

19.01 Raw Materials Consumed:

The details break-up is made up as follows:

Particulars	Note	From 1.07.25 to 31.03.26	From 1.07.24 to 31.03.25
Opening stock of Raw Materials		5,913,078	6,684,476
Add: Purchase during the year		33,296,730	42,195,102
Less: Closing stock of Raw Materials	3.00	6,112,645	6,435,550
Raw materials consumed	**Total:**	**33,097,163**	**42,444,028**

19.02 Conversion Cost:

The details break-up is made up as follows:

Particulars	Notes	31-03-2026	31-03-2025
Salaries and wages		9,847,709	10,866,009
Consumable stores and spares		1,819,070	1,759,110
Insurance		-	-
Other direct expenses		859,517	640,670
Power & Fuel		1,732,024	2,003,530
Rent, Rates and Taxes		91,950	317,100
Travelling & conveyance		270,622	452,700
Entertainment Expenses		101,273	85,000
Postage, telegram and telephone		22,800	22,350
Depreciation	Schedule-A	3,620,511	3,373,856
	Total:	**18,365,476**	**19,520,325**

20.00 Administrative Expenses:

The details break-up is made up as follows:

Particulars	Notes	31-03-2026	31-03-2025
Salaries and allowances		1,485,000	1,800,000
Repairs & Maintenance		18,200	19,990
Office & Printing Stationery		8,610	8,790
Power & Fuel (CNG)		26,840	30,175
Travelling & conveyance		40,622	35,790
Postage, telegram and telephone		19,400	20,150
Entertainment expenses		9,752	4,750
AGM expenses		132,560	133,589
Provision for Credit Loss -receivable		3,095,101	-
Registration, renewal & other fees		226,072	76,654
Legal fee		25,000	25,000
Membership fee		25,000	50,000
Advertisement & publicity		37,750	30,500
Directors Remuneration	27.00	1,980,000	1,980,000
Board Meetting Expenses	27.01	72,600	88,000
Depreciation	Schedule-A	185,065	102,912
	Total:	**7,387,572**	**4,406,300**

21.00 Selling & Distribution Expenses:

The details break-up is made up as follows:

Particulars	Notes	31-03-2026	31-03-2025
Salaries and allowances		485,000	559,000
Office stationery		2,080	3,450
Travelling & conveyance		60,310	9,479
Postage, telegram and telephone		7,200	4,700
Entertainment expenses		17,600	2,300
Delivery Charge		77,023	21,462
Foreign Exchange Loss		10,808	-
	Total:	**660,021**	**600,391**

22.00 Financial Expenses:

The details break-up is made up as follows:

Particulars	Notes	31-03-2026	31-03-2025
Interest on Short Term Borrowings		5,526,118	4,097,682
Bank Charges		58,773	16,070
	Total:	**5,584,891**	**4,113,752**

23.00 Other Income:

The details break-up is made up as follows:

Particulars	Notes	31-03-2026	31-03-2025
Scrap Sale		128,850	65,550
Interest on STD Account		3,908	3,614
	Total:	**132,758**	**69,164**

24.00 Net Assets Value Per Share (NAVPS):

The computation of net assts value per share is given below:

Particulars	Notes	31-03-2026	31-03-2025
Shareholder's Equity		487,034,239	491,131,864
Weighted average number of ordinary shares outstanding during the year		4,400,256	4,400,256
Net Assets Value Per Share	**Total:**	**110.68**	**111.61**

25.00 Earnings per share (EPS):

The computation of EPS is given below:

Particulars	Notes	31-03-2026	31-03-2025
Current year's Earning attributable to the ordinary shareholders		762,741	5,344,803
Weighted average number of ordinary shares outstanding during the year		4,400,256	4,400,256
Basic Earning Per Share	**Total:**	**0.17**	**1.21**

26.00 Net Operating Cash Flow Per Share (NOCFPS):

The computation of net operating cash flow per share is given below:

Particulars	Notes	31-03-2026	31-03-2025
Net Cash Flow From Operating Activities		118,501	5,344,803
Weighted average number of ordinary shares outstanding during the year		4,400,256	4,400,256
Net Operating Cash Flow Per Share	**Total:**	**0.03**	**1.21**

27.00 Payments of Remuneration/ Perquisites to Directors:

The aggregate amount paid/provided for remuneration/benefit during the year to Directors of the Company as defined in Securities and Exchange Rules 2020 are disclosed below:

Particulars	Notes	31-03-2026	31-03-2025
Directors Remuneration		1,980,000	1,980,000
Bonus		-	-
	Total:	**1,980,000**	**1,980,000**

27.01 Board Meeting fees:

Independent Directors have received the following meeting fees from the compmpany during the period.

Name	Notes	31-03-2026	31-03-2025
Mr.Md.Zakir Hossain			64,000
Mr.Nazmus Saadat		48,000	24,000
Meeting Exp.			-
	Total:	**48,000**	**88,000**

28.00 Cash paid to Suppliers:

The details break-up is made up as follows:

Particulars	Notes	31-03-2026	31-03-2025
Cost of Goods Sold	19.00	54,198,441	63,907,558
Changes in Inventories	3.00	(1,070,704)	(1,891,883)
Changes in Creditors for goods supply	16.03	(1,776,267)	1,174,893
Depreciation on Conversion cost	Schedule-A	(3,620,511)	(3,373,856)
	Total:	**47,730,960**	**59,816,712**

29.00 Cash paid to Employees and Others:

The details break-up is made up as follows:

Particulars	Notes	31-03-2026	31-03-2025
Administrative Expenses	20.00	3,157,596	4,406,300
Selling & Distribution Expenses	21.00	660,021	600,391
Changes in Provision for Expenses	16.01	631,587	3,825,002
Changes in Creditors for Expenses	16.02	241,000	2,175,758
Changes in Provision for Leave Pay & Gratuity	16.05	-	-
Changes in Advance, Deposits & Prepayments	5.00	95,207	-
Paid to Worker's from WPWF	16.06	145,103	466,278
Changes in Liabilities for Other Finance	14.00	(3,800)	-
Depreciation of Aministrative Expense	Schedule-A	(185,065)	(102,912)
	Total:	**4,741,648**	**11,370,817**

30.00 Reconciliation of Cash Flows:

The reconciliation of Net Cash Flow from operating activities between Direct and Indirect method as follows:

Particulars	Notes	31-03-2026	31-03-2025
Cash flow from Operating Activities:			
As per direct method		**118,501**	**5,344,803**
As per indirect method:			
Net Profit before Tax		1,281,470	7,723,621
Adjustments for items not involving movement of cash:			
Add: Depreciation on Property, Plant & Equipment		3,805,576	3,476,768
Total:		**5,087,046**	**11,200,389**
Changing in working capital components:			
Decrease/(Increase) in Inventories		1,070,704	1,891,883
Decrease/(Increase) in Trade & Other Receivables		(6,376,687)	(2,730,649)
Decrease/(Increase) in Advances, Deposits & Pre-Payments		(95,207)	-
Decrease/(Increase) in Advance Income Tax		(132,316)	-
Decrease/(Increase) in Group Current Accounts		2,500,000	
Decrease/(Increase) in Group Current Accounts		(3,102,196)	
(Decrease)/Increase in Liabilities for Other Finance		3,800	-
(Decrease)/Increase in Provisions and Others		301,144	(7,124,494)
(Decrease)/Increase in Provisions for Income Tax		690,471	2,212,042
(Decrease)/Increase in Provisions for Deferred Tax		171,741	(104,368)
(Decrease)/Increase in Prior Year Adjustment- Income Tax		-	-
Net Cash Flow from Operating Activities		**(4,968,545)**	**(5,855,586)**
30.00	**Total:**	**118,501**	**5,344,803**