MONNO FABRICS LIMITED

"Monno City" Gilondo, Manikganj

STATEMENT OF FINANCIAL POSITION

As at March 31, 2026

(Unaudited)

(Figure in Thousand)

Particulars	Notes	July to March'26	30.06.2025 (Audited)
ASSETS			
NON-CURRENT ASSETS		**5,636,918**	**5,688,127**
Property, Plant and Equipment At cost Less Depreciation	2	5,636,918	5,688,127
CURRENT ASSETS		**2,930,165**	**2,744,273**
Inventories	3	282,333	286,705
Trade & other Receivables	4	1,352,646	1,182,528
Advance, Deposits & Pre-payments	5	1,196,311	1,177,787
Inter Company Receivable	6	26,567	26,567
Advance Income Tax	7	57,259	56,077
Cash and Cash Equivalents	8	15,048	14,609
TOTAL ASSETS		**8,567,083**	**8,432,400**
EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY		**2,919,838**	**2,920,401**
Issued and Paid-up Share Capital		1,150,000	1,150,000
Share Premium		370,576	370,576
Revaluation Surplus		4,063,575	4,063,575
Retained Earnings		(2,664,313)	(2,663,750)
NON-CURRENT LIABILITIES		**4,405,748**	**3,812,271**
Long Term Borrowing		4,209,180	3,609,854
Deferred Tax Liability		196,568	202,417
CURRENT LIABILITIES		**1,241,497**	**1,699,727**
Current Portion of Long Term Borrowing		163,182	489,545
Trade & Other Payables		31,656	30,242
Accrued Expenses		168,878	154,535
Unclaimed Dividend		1,453	1,603
Liabilities for Other Finance		230,000	260,000
Inter Company Payable		585,759	711,739
Provision for Income Tax		60,570	52,063
TOTAL EQUITY AND LIABILITIES		**8,567,083**	**8,432,400**
Net Assets Value per share		**25.39**	**25.39**

MONNO FABRICS LIMITED

"Monno City" Gilondo, Manikganj

STATEMENT OF COMPREHENSIVE INCOME

For the 3rd quarter ended March 31, 2026

(Unaudited)

(Figure in Thousand)

Particulars	July to March'26	July to March 25	Janauary to March'26	January to March-25
Revenue	1,276,031	1,246,104	420,479	423,903
Cost of Goods Sold	(971,962)	(950,399)	(320,351)	(326,593)
Gross Profit	**304,069**	**295,705**	**100,129**	**97,310**
Operating Expenses	**(26,908)**	**(26,467)**	**(5,357)**	**(4,345)**
Administrative Expenses	(23,482)	(22,932)	(4,209)	(3,029)
Selling and Distribution Expenses	(3,426)	(3,535)	(1,149)	(1,316)
Profit from Operations	**277,161**	**269,238**	**94,772**	**92,964**
Finance cost	(272,984)	(262,033)	(96,629)	(92,498)
Income from other sources	102	132	-	75
Net Profit/(Loss) -Before contribution to WPPF	**4,278**	**7,337**	**(1,858)**	**542**
Contribution to WPPF & WWF	(199)	(343)	88	(22)
Net Profit/(Loss) - Before Tax	**4,079**	**6,994**	**(1,769)**	**520**
Deferred Tax Income	5,849	6,642	1,950	2,214
Income Tax Expenses	(8,507)	(3,738)	(2,803)	(450)
Net Profit after Tax -Transferred to statement of changes in equity	**1,422**	**9,898**	**(2,622)**	**2,284**
Basic Earning per share (Per share value Tk.10.00)	**0.01**	**0.09**	**(0.02)**	**0.02**

MONNO FABRICS LIMITED

"Monno City" Gilondo, Manikganj

STATEMENT OF CASH FLOWS

For the 3rd quarter ended March 31, 2026

(Unaudited)

(Figure in Thousand)

Particulars	July to March'26	July to March 25
Cash Flows from Operating Activities:	**159,154**	**44,478**
Cash Receipts from Customers	1,105,913	1,165,839
Cash Receipts from Interest & Others	102	132
Cash Paid to Suppliers	(916,501)	(909,751)
Cash paid to Employees and Others	(29,156)	(210,426)
Financial Expenses	(22)	(255)
Income Tax Paid	(1,182)	(1,061)
Cash Flows from Investing Activities	**(599)**	-
Acquisition of Property, Plant & Equipment	(599)	-
Disposal of Assets (Vehicle)	-	-
Cash Flows From Financing Activities:	**(157,935)**	**(200)**
Increase/Decrease in Inter Company Receivable	-	-
Increase/Decrease in Long Term Borrowing	-	-
Increase/Decrease in Current Portion of Long Term Borrowing	-	-
Cash Dividend Paid	(1,955)	-
Increase/Decrease in Liabilities for Other Finance	(30,000)	-
Increase/Decrease in Inter Company Payable	(125,980)	(200)
Increase/(Decrease) in cash & cash equivalents	**620**	**44,278**
Cash and Cash Equivalents at Beginning of year	**14,609**	**5,381**
Effects of changes in exchange rates on cash & cash equivalents		-
Cash and Cash Equivalents at end of 1st quarter	**15,229**	**49,658**
Net operating cash flows per share @ 10.00	**1.38**	**0.39**

STATEMENT OF CHANGES IN EQUITY

For the 3rd quarter ended March 31, 2026

(Unaudited)

(Figure in Thousand)

Particulars	Share Capital	Share Premium	Revaluation Surplus	Retained Earning	Total As on 31.03.2026
Balance, July 01, 2025	1,150,000	370,576	4,063,575	(2,663,750)	2,920,401
Cash Dividend	-	-	-	(1,985)	(1,985)
Net Profit/(Loss) for the 1st quarter	-	-	-	1,422	1,422
At the end of 1st quarter March 31, 2026	**1,150,000**	**370,576**	**4,063,575**	**(2,664,313)**	**2,919,838**
Total number of shares @ Tk. 10.00 each					**115,000**
Share holders' equity per share				**Taka**	**25.39**

STATEMENT OF CHANGES IN EQUITY

For the ha 3rd quarter ended March 31, 2025

(Unaudited)

(Figure in Thousand)

Particulars	Share Capital	Share Premium	Revaluation Surplus	Retained Earning	Total As on 31.12.2024
Balance, July 01, 2024	1,150,000	370,576	4,063,575	(2,662,002)	2,922,149
Cash Dividend	-	-	-	(6,866)	(6,866)
Net Profit/(Loss) for the 1st quarter	-	-	-	9,897	9,897
At the end of 3rd quarter March 31, 2024	**1,150,000**	**370,576**	**4,063,575**	**(2,658,970)**	**2,925,181**
Total number of shares @ Tk. 10.00 Each					**115,000**
Share holders' equity per share				**Taka**	**25.44**

CHIEF FINANCIAL OFFICER | COMPANY SECRETARY | DIRECTOR | MANAGING DIRECTOR | CHAIRMAN

MONNO FABRICS LIMITED

"Monno City" Gilondo, Manikganj
NOTES TO THE ACCOUNTS
For the 3rd quarter ended March 31, 2026
(Unaudited)

1. Accounting policies and methods of computation followed same as those were adopted in the case of financial statements for the half year ended December 31, 2025.

(Figure in Thousand)

		31.03.2026	30.06.2025
2	**Property, Plant and Equipment:**	**5,636,918**	**5,688,127**
	I) Assets at cost less accumulated depreciation	5,636,918	5,688,127
3	**Inventories :**	**282,333**	**286,705**
	I) Raw Materials	51,928	39,395
	II) Finished Goods	139,465	139,193
	III) Stores & Spares	24,892	22,741
	IV) Work-in-Process	66,049	85,376
4	**Trade and Other Receivables**	**1,352,646**	**1,182,528**
	I) Receivable against sales & others	1,209,545	1,039,427
	II) Cash Incentive receivable from Govt.	143,101	143,101
5	**Advance, Deposits and Pre-Payments :**		
	a) **Advance :**	**1,176,858**	**1,158,333**
	I) Suppliers Contractors & Others	1,176,858	1,158,333
	b) **Deposits :**	**19,453**	**19,453**
	I) VAT Current Account	4	4
	II) Security Deposit	19,450	19,450
	Total Advance, Deposits and Pre-Payments	**1,196,311**	**1,177,787**
6	**Inter Company Receivable**	**26,567**	**26,567**
	Opening Balance	26,567	26,567
	Add/(Less): Transaction during the period	-	-
7	**Advance Income Tax :**	**57,259**	**56,077**
	Opening Balance	56,077	42,525
	Add: Addition During the Year	1,182	2,337
	Add: Tax Refund Adjustment as per Certificate	-	11,215

MONNO FABRICS LIMITED

"Monno City" Gilondo, Manikganj
NOTES TO THE ACCOUNTS
For the 3rd quarter ended March 31, 2026
(Unaudited)

(Figure in Thousand)

		31.03.2026	30.06.2025
8	**Cash and Cash Equivalents:**	**15,048**	**14,609**
	Cash-in-Hand	1,033	1,101
	Cash-at Banks	14,015	13,507
		July to March'26	July to March 25
9	**Reconciliation of Cash Flows:**		
	Cash flow from Operating Activities:		
	As per direct method	**159,154**	**(204,780)**
	As per indirect method:		
	Net Profit after Tax for the period	1,422	9,897
	Adjustments for items not involving movement of cash:		
	Add: Depreciation on Property, Plant & Equipment	51,808	50,466
	Add: Increase/(Decrease) in Interest	272,963	261,778
	Less: Disposal of Assets (Vehicle)	-	-
	Total:	**326,193**	**322,141**
	Changing in working capital components:		
	Decrease/(Increase) in Inventories	4,372	426
	Decrease/(Increase) in Trade & Other Receivables	(170,118)	(80,265)
	Decrease/(Increase) in Advances, Deposits & Pre-Payments	(18,524)	(171,055)
	Decrease/(Increase) in Advance Income Tax	(1,182)	(1,061)
	(Decrease)/Increase in Trade & Other Payables	1,414	(7,791)
	(Decrease)/Increase in Accrued Expenses	14,342	(15,015)
	(Decrease)/Increase in Provisions for Income Tax	8,507	3,738
	(Decrease)/Increase in Deferred Tax Liability	(5,849)	(6,642)
	Net Cash Flow from Operating Activities	**(167,039)**	**(277,663)**
		159,154	**44,478**

10 **Earnings Per Share (EPS):**
Earning Per SEarnings Per Share (EPS) decreased during the period mainly due to the rise in income tax expenses and higher finance costs, which reduced net profit.

11 **Net Operating Cash Flows (NOCF) Per Share:**
Net Operating Cash Flow per Share (NOCFPS) has increased due to a decrease in cash paid to employees and others.

12 NAV per share
The NAV per share has remain unchanged

3rd Quarter Accounts

As at March 31, 2026
(Unaudited)

(As required under rule 13 of the Securities and Exchange Rule, 1987)

&

(Listing Regulation 17 (3) of Dhaka Stock Exchange & Chittagong Stock Exchange (Listing) Regulations, 2015)

Monno Fabrics Limited
"Monno City", Gilondo, Manikganj.

MONNO FABRICS LIMITED

STATEMENT OF ACCOUNTS

UNAUDITED

For the 3rd Quarter ended as on March 31, 2026

MONNO FABRICS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026
(UN-AUDITED)

Particulars	Notes	Amount in Taka	
		31-03-2026	30-06-2025
ASSETS			
Non-Current Assets		**5,636,917,788**	**5,688,126,945**
Property, Plant & Equipment	Schedule-A	5,636,917,788	5,688,126,945
Current Assets		**2,930,165,132**	**2,744,272,777**
Inventories	3.00	282,333,454	286,705,048
Trade & Other Receivables	4.00	1,352,646,359	1,182,528,049
Advances, Deposits & Pre-payments	5.00	1,196,311,081	1,177,786,878
Inter Company Receivable	6.00	26,566,955	26,566,955
Advance Income Tax	7.00	57,259,109	56,077,235
Cash and Cash Equivalents	8.00	15,048,174	14,608,612
TOTAL ASSETS	**Taka**	**8,567,082,920**	**8,432,399,721**
EQUITY AND LIABILITIES			
Shareholders' Equity		**2,919,838,490**	**2,920,401,474**
Share Capital	9.00	1,150,000,000	1,150,000,000
Share Premium	10.00	370,575,835	370,575,835
Revaluation Surplus	11.00	4,063,575,356	4,063,575,356
Retained Earnings		(2,664,312,701)	(2,663,749,717)
Total Liabilities		**5,647,244,430**	**5,511,998,246**
Non-Current Liabilities		**4,405,747,691**	**3,812,271,035**
Long Term Borrowing	12.00	4,209,179,965	3,609,853,949
Deferred Tax Liability	13.00	196,567,726	202,417,086
Current Liabilities		**1,241,496,739**	**1,699,727,212**
Current Portion of Long Term Borrowing	14.00	163,181,677	489,545,032
Trade & Other Payables	15.00	31,656,148	30,241,875
Accrued Expenses	16.00	168,877,610	154,535,134
Unclaimed Dividend	17.00	1,452,581	1,603,322
Liabilities for Other Finance	18.00	230,000,000	260,000,000
Inter Company Payable	19.00	585,758,915	711,738,915
Provision for Income Tax	20.00	60,569,808	52,062,935
TOTAL EQUITY AND LIABILITIES	**Taka**	**8,567,082,920**	**8,432,399,721**
Net assets value per share (NAVPS)	27.00	**25.39**	**25.39**

MONNO FABRICS LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE 3rd QUARTER ENDED MARCH 31, 2026
(UN-AUDITED)

Particulars	Notes	Amount in Taka			
		July 2025 to March 2026	July 2024 to March 2025	January to Mach 2026	January to Mach 2025
Revenue	21.00	1,276,030,941	1,246,103,784	420,479,480	423,902,513
Cost of Goods Sold	22.00	(971,961,887)	(950,399,271)	(320,350,593)	(326,593,005)
Gross Profit		**304,069,054**	**295,704,513**	**100,128,887**	**97,309,508**
Operating Expenses		**(26,908,327)**	**(26,466,871)**	**(5,357,187)**	**(4,345,116)**
Administrative Expenses	23.00	(23,482,280)	(22,931,590)	(4,208,686)	(3,029,270)
Selling and Distribution Expenses	24.00	(3,426,047)	(3,535,281)	(1,148,501)	(1,315,846)
Profit from Operations		**277,160,727**	**269,237,642**	**94,771,700**	**92,964,392**
Financial Expenses	25.00	(272,984,171)	(262,032,843)	(96,629,260)	(92,497,532)
Add: Income from other sources	26.00	101,542	132,156	-	74,953
Profit before Contribution to WPPF & WWF		**4,278,098**	**7,336,955**	**(1,857,560)**	**541,813**
Contribution to Workers Profit Participation Fund and Workers Welfare Fund	16.02	(198,884)	(343,086)	88,455	(22,232)
Net Profit/(Loss) Before Tax		**4,079,214**	**6,993,869**	**(1,769,105)**	**519,581**
Deferred Tax Income	13.01	5,849,360	6,641,904	1,950,290	2,213,968
Income Tax Expenses	20.01	(8,506,873)	(3,738,311)	(2,803,197)	(449,506)
Net Profit/(Loss) After Tax		**1,421,701**	**9,897,462**	**(2,622,012)**	**2,284,043**
Earnings per share (EPS)	28.00	**0.01**	**0.09**	**(0.02)**	**0.02**

MONNO FABRICS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE 3rd QUARTER ENDED MARCH 31, 2026
(UN-AUDITED)

Particulars	Share Capital	Share Premium	Revaluation Surplus	Retained Earnings	Total
Balance as on July 01, 2025	1,150,000,000	370,575,835	4,063,575,356	(2,663,749,717)	2,920,401,474
Cash Dividend	-	-	-	(1,984,685)	(1,984,685)
Net Profit for the period	-	-	-	1,421,701	1,421,701
Balance as on March 31, 2026	**1,150,000,000**	**370,575,835**	**4,063,575,356**	**(2,664,312,701)**	**2,919,838,490**

Total number of shares @ Tk 10.00 each		115,000,000
Shareholders' equity per share	Taka	25.39

MONNO FABRICS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE 3rd QUARTER ENDED MARCH 31, 2025
(UN-AUDITED)

Particulars	Share Capital	Share Premium	Revaluation Surplus	Retained Earnings	Total
Balance as on July 01, 2024	1,150,000,000	370,575,835	4,063,575,356	(2,662,001,782)	2,922,149,409
Cash Dividend	-	-	-	(6,866,009)	(6,866,009)
Net Profit for the period	-	-	-	9,897,462	9,897,462
Balance as on March 31, 2025	**1,150,000,000**	**370,575,835**	**4,063,575,356**	**(2,658,970,329)**	**2,925,180,862**

Total number of shares @ Tk 10.00 each		115,000,000
Shareholders' equity per share	Taka	25.44

MONNO FABRICS LIMITED
STATEMENT OF CASH FLOWS
FOR THE 3rd QUARTER ENDED MARCH 31, 2026
(UN-AUDITED)

Particulars	Notes	July to March'26	July to Mach'25
Cash Flows from Operating Activities:		**159,154,289**	**44,477,850**
Cash Receipts from Customers	30.00	1,105,912,631	1,165,838,913
Cash Receipts from Interest & Others	31.00	101,542	132,156
Cash Paid to Suppliers	32.00	(916,500,919)	(909,751,441)
Cash paid to Employees and Others	33.00	(29,155,581)	(210,426,059)
Financial Expenses	25.00	(21,510)	(254,879)
Income Tax Paid	34.00	(1,181,874)	(1,060,840)
Cash Flows from Investing Activities:		**(599,300)**	**-**
Acquisition of Property, Plant & Equipment	Schedule-A	(599,300)	-
Disposal of Assets (Vihicle)		-	-
Cash Flows from Financing Activities:		**(158,115,426)**	**(200,000)**
Increase/Decrease in Inter Company Receivable	6.00	-	-
Increase/Decrease in Long Term Borrowing	12.00	-	-
Increase/Decrease in Current Portion of Long Term Borrowing	14.00	-	-
Cash paid to Capital Market Stabilization Fund	17.00	(180,435)	
Cash Dividend Paid	17.00	(1,954,991)	-
Increase/Decrease in Liabilities for Other Finance	18.00	(30,000,000)	-
Increase/Decrease in Inter Company Payable	19.00	(125,980,000)	(200,000)
Increase/(Decrease) in Cash & Cash Equivalents		**439,562**	**44,277,850**
Cash and Cash Equivalents at Beginning of the Period		14,608,612	5,380,503
Effects of changes in exchange rates on cash & cash equivalents			
Cash and Cash Equivalents at End of the Period	8.00	**15,048,174**	**49,658,353**
Net Operating Cash Flows Per Share (NOCFPS)	29.00	**1.38**	**0.39**

MONNO FABRICS LIMITED
SCHEDULE OF PROPERTY, PLANT & EQUIPMENT
FOR THE 3rd QUARTER ENDED MARCH 31, 2026

Schedule-A

Particulars	COST				DEPRECIATION					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	Balance as on 01.07.2025	Rate	Charged for the Year	Adjustment during the Year	Balance as on 31.03.2026		
Land & Land Development	102,831,644		-	102,831,644	-	0.00%	-	-	-	102,831,644	102,831,644
Building & Other Construction	670,914,398	398,300	-	671,312,698	316,920,784	2.50%	6,640,699	-	323,561,483	347,751,215	353,993,614
Plant, Machinery & Equipment	2,590,699,897	-	-	2,590,699,897	1,443,115,882	5.00%	43,034,401	-	1,486,150,283	1,104,549,614	1,147,584,015
Office Equipment	23,614,513	-	-	23,614,513	18,208,787	10.00%	405,429	-	18,614,216	5,000,297	5,405,726
Vehicles	32,677,996	-	-	32,677,996	24,497,506	20.00%	1,227,074	-	25,724,580	6,953,416	8,180,490
Furniture & Fixtures	18,766,303	24,800	-	18,791,103	13,451,114	10.00%	399,672	-	13,850,786	4,940,317	5,315,189
Computer and IT Equipment	6,195,993	176,200	-	6,372,193	4,955,082	10.00%	101,182	-	5,056,264	1,315,929	1,240,911
Total:	**3,445,700,744**	**599,300**	**-**	**3,446,300,044**	**1,821,149,155**		**51,808,457**	**-**	**1,872,957,612**	**1,573,342,432**	**1,624,551,589**
At Revaluation											
Land & Land Development	4,063,575,356		-	4,063,575,356	-	0%	-	-	-	4,063,575,356	4,063,575,356
Sub Total	**4,063,575,356**	**-**	**-**	**4,063,575,356**	**-**	**-**	**-**	**-**	**-**	**4,063,575,356**	**4,063,575,356**
Grant Total	**7,509,276,099**	**599,300**	**-**	**7,509,875,399**	**1,821,149,155**	**-**	**51,808,457**	**-**	**1,872,957,612**	**5,636,917,788**	**5,688,126,945**

Allocation of Depreciation:

Particulars	Notes	31-03-2026
a) Factory Expenses	22.02	49,675,100
b) Administrative Expenses	23.00	1,813,353
c) Selling and Distribution Expenses	24.00	320,004
Total		**51,808,457**

1,470,510,788

MONNO FABRICS LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE 3rd QUARTER ENDED MARCH 31, 2026
(UN-AUDITED)

1.00 COMPANY AND ITS ACTIVITIES

1.01 Corporate History of the Reporting Entity

The Monno Fabrics Limited (the "Company"), was incorporated in Bangladesh as a Public Limited Company on September 07, 1994. Vide : Registration :C-26587(431)/94 The company went for public issue of shares in 1996 and it commenced commercial operation in 1998. The shares of the Company are listed in both the Dhaka and Chittagong Stock Exchanges of Bangladesh.

The registered office of the company is located at "Monno City" Gilondo, Manikgonj and the manufacturing plants are located at Gilondo, Manikgonj.

1.02 Corporate Business

To establish, set up, run and manage composit textile mills in Bangladesh and to undertake all other businesses in connection therewith.

2.00 SIGNIFICANT ACCOUNTING POLICIES & OTHER MATERIAL INFORMATION:

2.01 Corporate Financial Statements and Reporting

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,
d) Statement of Cash Flows, and
e) 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) and International Financial Reporting Standers (IFRSs) as applicable to the company

The following IASs are applicable 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/Assumptions

The financial statements have been prepared based on Going concern, Consistency concept, Accrual concept and such other convention 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) Transaction of a nature not usually undertaken by the company;
b) Circumstances of an exceptional or non-recurring nature;
c) Changes 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:

Financial statements cover one year from 1st July 2025 to 31th March, 2026.

2.06 Comparative Information:

Comparative figures have been re-arranged, wherever considered necessary to ensure better comparability with the current period without causing any impact on the profit and value of assets and liabilities as reported in the financial statements.

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 no revaluation of fixed assets in previous years and during the period 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 as prescribed by the IAS-1 "Presentation of Financial Statements". The recommendation of IAS-1 relating 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, such as repairs & maintenance is normally charged off 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 Property, Plant & Equipment the expenditure is capitalized as an additional cost of the assets.

There is no intangible assets and the Property, Plant & Equipment do not include any assets held under lease.

On retirement or otherwise disposal of Property, Plant & Equipment, the cost and accumulated depreciation are eliminated and any gain or loss on such disposal is reflected in the Statement of Profit or Loss and Other 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:

No depreciation is charged on Land and Land Development. Depreciation on all other Property, Plant & Equipment is computed using the Reducing Balance Method.

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.

	2026	2025
Building and other constructions	2.50%	2.50%
Plant, Machinery & equipment	5%	5%
Office equipment	10%	10%
Vehicles	20%	20%
Furniture & Fixtures	10%	10%
Computer and IT Equipment	10%	10%

2.11 Impairment of Assets:

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

2.12 Revenue Recognition:

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

2.13 Inventories:

Inventories comprises of Raw Materials, Work-in-process, Finished goods, Stores & Spares.

a) Raw Materials and Stores and Spares have been valued at average cost

b) Work-in-process have been valued at prime cost basis as required by IAS-2 with proportionate addition of Factory Overheads.

c) Finished goods have been consistently valued at the lower of cost and net realizable value.

2.14 Taxation:

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.

Deferred Tax

The company has decided to adopt policy of recognition of deferred tax in accordance with the InternationalAccounting Standard (IAS-12), deferred tax is provided using the liability method for temporary difference between the carrying value of fixed assets 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.

2.15 WPPF and WWF:

Company has complied with the labor law 2006, amendment in 2018 and introduced workers profit perticipation fund (5% of profit before charging such expenses). The 5% is bing distributed in a proportion of 80:10:10 to the fund.

2.16 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 notes 35.00.

2.17 Transactions in Foreign Currencies:

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

2.18 Earnings Per Share (EPS):

Earning Per Share (EPS) has decresed for increasing finance cost.

2.19 Net Operating Cash Flows Per Share (NOCFPS):

NOCFPS has decresed for increasing finance cost.

3.00 INVENTORIES:

This is made up as follows:

Particulars		31-03-2026	30-06-2025
Raw Materials:		**51,927,575**	**39,394,933**
Raw Cotton		24,961,403	14,605,891
Dyes & Chemicals		24,763,848	22,311,718
Packing Materials		2,202,324	2,477,324
Finished Goods:		**139,464,681**	**139,192,556**
Yarn		99,867,983	103,071,538
Fabrics		39,596,698	36,121,018
		24,892,436	**22,741,247**
Stores & Spares		24,892,436	22,741,247
Work-in-Process		**66,048,762**	**85,376,313**
	Taka:	**282,333,454**	**286,705,049**

These have been certified by the Management.

4.00 TRADE & OTHER RECEIVABLES:

This is made up as follows:

Particulars	Notes	31-03-2026	30-06-2025
Receivable against sales	4.01	1,209,545,375	1,039,427,065
Cash incentive receivable	4.02	143,100,984	143,100,984
	Taka:	**1,352,646,359**	**1,182,528,049**

4.01 RECEIVABLE AGAINST SALES:

The details break-up is made up as follows:

Particulars		31-03-2026	30-06-2025
Opening Balance		1,039,427,065	865,775,441
Add: Sales during the year including VAT	30.02	1,278,760,903	1,717,375,658
		2,318,187,968	**2,583,151,099**
Less: Collection during the year	30.01	1,108,642,593	1,543,724,034
Closing Balance	**Taka:**	**1,209,545,375**	**1,039,427,065**

4.02 CASH INCENTIVE RECEIVABLE

Year wise break up:

Year		31-03-2026	30-06-2025
Opening Balance		143,100,984	162,444,947
Less: Received during the year		-	19,343,963
	Taka:	**143,100,984**	**143,100,984**

5.00 ADVANCES, DEPOSITS & PRE-PAYMENTS:

This is made up as follows:

Particulars	Notes	31-03-2026	30-06-2025
Advances	5.01	1,176,857,653	1,158,333,450
Deposits	5.02	19,453,428	19,453,428
	Taka:	**1,196,311,081**	**1,177,786,878**

5.01 ADVANCES:

Particulars	Note	31-03-2026	30-06-2025
Suppliers, Contractors & Others	5.01.01	1,176,857,653	1,158,333,450
	Taka:	**1,176,857,653**	**1,158,333,450**

5.01.01 Suppliers, Contractors & Others:

The details break-up is made up as follows:

Particulars		31-03-2026	30-06-2025
Opening Balance		1,158,333,450	914,073,848
Add: Addition during the year		268,761,387	811,061,788
		1,427,094,837	**1,725,135,636**
Less: Adjustment during the year		250,237,183	566,802,186
Closing Balance	**Taka:**	**1,176,857,653**	**1,158,333,450**

5.02 DEPOSITS

Particulars		31-03-2026	30-06-2025
VAT Deposit		3,568	3,568
Security Deposit		19,449,860	19,449,860
	Taka:	**19,453,428**	**19,453,428**

6.00 INTER COMPANY RECEIVABLE

The details break-up is made up as follows:

Particulars	Note	31-03-2026	30-06-2025
Monno Attire Ltd.	6.01	26,566,955	26,566,955
	Taka:	**26,566,955**	**26,566,955**

6.01 MONNO ATTIRE LTD

The details break-up is made up as follows:

Particulars		31-03-2026	30-06-2025
Opening Balance		26,566,955	26,566,955
Less: Adjustment during the period		-	-
Closing Balance	**Taka:**	**26,566,955**	**26,566,955**

7.00 ADVANCE INCOME TAX:

The details break-up is made up as follows:

Particulars	Note	31-03-2026	30-06-2025
Opening Balance		56,077,235	42,525,213
Add: Addition During the Period	7.01	1,181,874	2,337,007
Add: Tax Refund Adjustment as per Certificate		-	11,215,016
Closing Balance	7.01	**57,259,109**	**56,077,235**

7.01 Year-wise break up:

Accounting Year	Assessment Year	31-03-2026	30-06-2025
Openning Balance	-	39,105,360	39,105,360
2018-2019	2019-2020	1,750,000	1,750,000
2023-2024	2024-2025	1,669,852	1,669,852
2024-2025	2025-2026	2,337,007	2,337,007
2025-2026	2026-2027	1,181,874	-
	Taka:	**46,044,093**	**44,862,219**
Add: Tax Refund Adjustment as per Certificate		11,215,016	11,215,016
Total:		**57,259,109**	**56,077,235**

8.00 CASH AND CASH EQUIVALENTS

This is made-up as follows:

Particulars	Notes	31-03-2026	30-06-2025
Cash-in-Hand	8.01	1,033,199	1,101,273
Cash-at Banks	8.02	14,014,975	13,507,339
	Taka:	**15,048,174**	**14,608,612**

8.01 CASH IN HAND

Cash in hand Tk. 22,44,979.00 has been certified by the management.

8.02 CASH AT BANK

This is made up as follows:

Particulars	Note	31-03-2026	30-06-2025
Current Account	8.02.1	12,408,721	11,904,061
Sonali Bank Ltd.-FC Account		1,258,396	1,258,396
Sonali Bank Ltd. Local Office -SD Account		347,858	344,882
	Taka:	**14,014,975**	**13,507,339**

The above bank balances have been confirmed and reconciled with the respective bank statements and ledger balances.

8.02.1 CURRENT ACCOUNT

The details break-up is made up as follows:

Name of the Bank	A/C No.	31-03-2026	30-06-2025
Agrani Bank PLC	0200001036104	498,590	498,590
Eastern Bank PLC	1011350000565	1,604,760	6,337,484
Exim Bank PLC	07611100121026	2,097	2,097
Dhaka Bank PLC	2141570000079	4,027,076	876,420
IFIC Bank PLC	0180076051001	59	59
Islami Bank Bangladesh PLC	20501020101186107	3,010	4,442
Islami Bank Bangladesh PLC	20501810100200018	3,867,213	1,043,223
Islami Bank Bangladesh PLC	20501810900005111	68,497	68,233
Islami Bank Bangladesh PLC	20503320100189903	8,361	8,361
Jamuna Bank PLC	1201000130128	499,938	-
Jamuna Bank PLC	00060210014558/1001000070368	36	62,036
Mercantile Bank PLC	010111100020560	275	1,001,080
Shahajalal Islami Bank PLC	400411100012842	-	-
Sonali Bank PLC	001004757	1,265	1,265
Sonali Bank PLC	200000017	74,684	74,684
Sonali Bank PLC	200005979	94,703	95,163
Sonali Bank PLC	2633027455	16,154	38,212
Sonali Bank PLC	2633111738 (Dividend)	1,642,003	1,792,710
	Taka:	**12,408,721**	**11,904,061**

9.00 SHARE CAPITAL

This represents:

Particulars		31-03-2026	30-06-2025
Authorized Share Capital			
500,000,000 Ordinary Shares of Tk.10 each		**5,000,000,000**	**5,000,000,000**
Issued, Subscribed and Paid-up:			
115,000,000 Ordinary Shares of Tk.10 each fully paid up in cash		1,150,000,000	1,150,000,000
	Taka:	**1,150,000,000**	**1,150,000,000**

Share holdings

The break-up of share holdings as on 30.09.2025 is given below:

	31-03-2026		30-06-2025	
	No. of Shares	%	No. of Shares	%
Sponsors and Directors	35,532,594	30.90	35,532,594	30.90
Institutions	10,444,254	9.08	9,141,767	7.95
Foreign Investors	1,458,400	1.27	1,458,400	1.27
Non-resident investors	511,665	0.44	136,619	0.12
General Public	67,053,087	58.31	68,730,620	59.77
Total:	**115,000,000**	**100.00**	**115,000,000**	**100.00**

10.00 SHARE PREMIUM

This is made up as follows:

Particulars		31-03-2026	30-06-2025
Share Premium		370,575,835	370,575,835
	Taka:	**370,575,835**	**370,575,835**

11.00 REVALUATION SURPLUS

This is made up as follows:

Particulars		31-03-2026	30-06-2025
Land & Land Development		4,063,575,356	4,063,575,356
	Taka:	**4,063,575,356**	**4,063,575,356**

12.00 LONG TERM BORROWINGS

The break-up of the amount is given below:

Name of the Bank	A/C No.		31-03-2026	30-06-2025
Bangladesh Development Bank PLC	0650690000327		163,144,063	153,440,703
Janata Bank PLC	0888103000346		521,389,370	490,378,565
Janata Bank PLC	0888116001989		40,436,943	38,031,864
Mercantile Bank PLC	1936302940/ 1770000011293		1,254,264,340	1,166,757,525
Sonali Bank PLC	0002694670113		2,293,065	2,156,680
Sonali Bank PLC	0002694670114		718,359	675,633
Sonali Bank PLC	0002638016404		1,835,277,190	1,726,119,954
Sonali Bank PLC	4506241000001		2,190,487	2,060,202
Sonali Bank PLC	4506241000002		22,662,142	21,314,260
Sonali Bank PLC	0002691650011		418,466,292	393,577,068
Sonali Bank PLC	0002691650012		111,519,393	104,886,526
Closing Balance as Per Statement			**4,372,361,642**	**4,099,398,981**
Less: Current Portion of Long Term Loan		14.00	163,181,677	489,545,032
		Taka:	**4,209,179,965**	**3,609,853,949**

The above bank balances have been confirmed with the respective bank statements.

12.01 MOVEMENT IN LONG TERM BORROWINGS

This is made-up as follows:

Particulars	Notes		31-03-2026	30-06-2025
Opening Balance			4,099,398,981	3,732,220,759
Add: Interest during the period	25.00		272,962,661	367,152,302
			4,372,361,642	**4,099,373,061**
Add: Bank Charge			-	25,920
			4,372,361,642	**4,099,398,981**
Less: Paid during the period			-	-
Closing Balance as Per Statement		**Taka:**	**4,372,361,642**	**4,099,398,981**

13.00 DEFERRED TAX LIABILITY

This is made-up as follows:

Particulars		31-03-2026	30-06-2025
Carrying Value Except Land (As Per Accounts) as on 31.03.2026		1,470,510,788	1,521,719,945
Carrying Value Except Land (As Per Tax Base) as on 31.03.2026		160,059,283	172,272,707
Temporary Difference		**1,310,451,505**	**1,349,447,238**
Effective Tax Rate		15%	15%
Deferred Tax Liability/ (Assets)	**Taka:**	**196,567,726**	**202,417,086**

13.01 DEFERRED TAX

The details break-up is made up as follows:

Particulars		31-03-2026	30-06-2025
Opening Balance		202,417,086	209,967,974
Less: Adjustment during the period		5,849,360	7,550,888
Closing Balance	**Taka:**	**196,567,726**	**202,417,086**

14.00 CURRENT PORTION OF LONG TERM BORROWING

This balance is made up as follows:

Particulars		31-03-2026	30-06-2025
Bangladesh Development Bank Ltd.		541,677	1,625,032
Janata Bank Ltd.		20,857,333	62,572,000
Mercantile Bank Ltd.		52,800,000	158,400,000
Sonali Bank Ltd.		88,982,667	266,948,000
	Taka:	**163,181,677**	**489,545,032**

15.00 TRADE & OTHER PAYABLES

This is made-up as follows:

Particulars	Note	31-03-2026	30-06-2025
Trade Creditors & Others	15.01	31,656,148	30,241,875
	Taka:	**31,656,148**	**30,241,875**

15.01 TRADE CREDITORS & OTHERS

The details break-up is made up as follows:

Particulars	31-03-2026	30-06-2025
Opening Balance	30,241,875	38,158,654
Add: Addition during the year	143,079,181	351,371,580
	173,321,056	**389,530,234**
Less: Adjustment during the year	141,664,908	359,288,359
Closing Balance	**31,656,148**	**30,241,875**

16.00 ACCRUED EXPENSES

This is made up as follows:

Particulars	Note	31-03-2026	30-06-2025
Electricity Bill		78,887,575	64,458,752
Gas Bill	16.01	77,951,028	77,951,028
Salaries & Wages		11,150,216	11,274,957
Audit Fees		172,500	275,500
Contribution to WPPF & WWF	16.02	716,291	574,897
	Taka:	**168,877,610**	**154,535,134**

16.01 AGGING OF ACCRUED GAS BILL

This is made-up as follows:

Year	31-03-2026	30-06-2025
2017	44,213,276	44,213,276
2018	33,583,988	33,583,988
2023	-	-
2024	153,764	153764
Taka:	**77,951,028**	**77,951,028**

16.02 CONTRIBUTION TO WPPF & WWF

The details break-up is made up as follows:

Particulars	31-03-2026	30-06-2025
Opening Balance	574,897	303,844
Add. Addition during the year	198,884	574,897
	773,781	**878,741**
Less: Payment during the year		
Participation Fund	-	243,075
Welfare Fund	57,490	30,385
Bangladesh Labour Welfare Foundation	-	30,384
	57,490	**303,844**
Closing Balance	**716,291**	**574,897**

17.00 UNCLAIMED DIVIDEND

This is in-respect of:

Particulars		31-03-2026	30-06-2025
Unclaimed Dividend	17.01	1,603,322	393,814
Add: Proposed Cash Dividend		1,984,685	6,821,341
		3,588,007	**7,215,155**
Less: Paid during the year		1,954,991	5,611,833
Less: Deposited into Capital Market Stabilization Fund		180,435	-
		2,135,426	**5,611,833**
Closing Balance	**Taka:**	**1,452,581**	**1,603,322**

17.01 Year-wise break up:

This is in-respect of:

Year	31-03-2026	30-06-2025
2021-22	-	180,320
2022-23	213,494	213,494
2023-24	733,015	1,209,509
2024-25	506,072	
Closing Balance	**1,452,581**	**1,603,323**

18.00 LIABILITIES FOR OTHER FINANCE

This is in-respect of:

Particulars		31-03-2026	30-06-2025
NBFI Liabilities (Uttara Finance and Investment Ltd.)		260,000,000	260,000,000
Less: Payment During the year		30,000,000	
	Taka:	**230,000,000**	**260,000,000**

19.00 INTER COMPANY PAYABLE

This is made up as follows:

Particulars	Notes	31-03-2026	30-06-2025
Monno ceramic industries ltd.	19.01	104,333,915	104,333,915
Monno welfare foundation	19.02	420,675,000	546,655,000
Monno medical college & hospital	19.03	55,750,000	55,750,000
Monno café & resturant	19.04	2,000,000	2,000,000
Monno nursing institute	19.05	3,000,000	3,000,000
	Taka:	**585,758,915**	**711,738,915**

19.01 MONNO CERAMIC INDUSTRIES LTD.

This is made up as follows:

Particulars		31-03-2026	30-06-2025
Opening Balance		104,333,915	97,511,915
Add: Addition during the year		-	6,822,000
		104,333,915	**104,333,915**
Less: Paid during the year		-	-
Closing Balance	**Taka:**	**104,333,915**	**104,333,915**

19.02 MONNO WELFARE FOUNDATION

This is made up as follows:

Particulars		31-03-2026	30-06-2025
Opening Balance		546,655,000	587,915,000
Add: Addition during the year		-	-
		546,655,000	**587,915,000**
Less: Paid during the year		125,980,000	41,260,000
Closing Balance	**Taka:**	**420,675,000**	**546,655,000**

19.03 MONNO MEDICAL COLLEGE & HOSPITAL

This is made up as follows:

Particulars	31-03-2026	30-06-2025
Opening Balance	55,750,000	56,900,000
Add: Addition during the year		
	55,750,000	**56,900,000**
Less: Paid during the year		1,150,000
Closing Balance	**55,750,000**	**55,750,000**

19.04 MONNO CAFÉ & RESTURANT

This is made up as follows:

Particulars	31-03-2026	30-06-2025
Opening Balance	2,000,000	2,000,000
Add: Addition during the year		
	2,000,000	**2,000,000**
Less: Paid during the year		
Closing Balance	**2,000,000**	**2,000,000**

19.05 MONNO NURSING INSTITUTE

This is made up as follows:

Particulars	31-03-2026	30-06-2025
Opening Balance	3,000,000	3,000,000
Add: Addition during the year		
	3,000,000	**3,000,000**
Less: Paid during the year		
Closing Balance	**3,000,000**	**3,000,000**

20.00 PROVISION FOR INCOME TAX

This is in-respect of:

Particulars	Note	31-03-2026	30-06-2025
Opening Balance		52,062,935	38,011,848
Add: Provision during the year - Current year Tax	20.01	8,506,873	11,426,304
Add: Short provision in previous year upto 2021-2022		-	2,624,783
		60,569,808	**52,062,935**
Less: Paid During the year for ealiers than Assessment year 2016-2017		-	-
Closing Balance	**Taka:**	**60,569,808**	**52,062,935**

20.01 PROVISION FOR THE PERIOD

This balance is made up as follows:

Particulars		31-03-2026	30-06-2025
a.Regular Tax Calculation @ 15%		611,882	1,736,041
b.Advance Income Tax (AIT)		1,181,874	2,337,007
c. Minimum Tax gross receipt Section 163(6) @ 1.0%		8,506,873	11,426,304
Whichever is higher (a,b,c)	**Taka:**	**8,506,873**	**11,426,304**

20.02 INCOME TAX EXPENSES

Particulars		31-03-2026	31-03-2025
a.Regular Tax Calculation @ 15%		611,882	971,143
b.Advance Income Tax (AIT)		1,181,874	773,937
c. Minimum Tax gross receipt Section 163(6) @ 1.0%		8,506,873	3,288,805
	Taka:	**8,506,873**	**3,288,805**

21.00 REVENUE

This is made up as follows:

Particulars		31-03-2026	31-03-2025
Local Sales	21.01	1,162,974,348	1,162,449,469
Deemed Export (Local L/C in Foreign Currency)		113,056,593	83,654,315
Revenue	**Taka:**	**1,276,030,941**	**1,246,103,784**

21.01 Local Sales

This is made up as follows:

Particulars		31-03-2026	31-03-2025
Local Sales including VAT		1,165,704,310	1,246,103,784
Less: VAT for the Year		2,729,962	-
	Taka:	**1,162,974,348**	**1,246,103,784**

22.00 COST OF GOODS SOLD

This is arrived at as follows:

Particulars	Notes	31-03-2026	31-03-2025
Opening work-in-process		85,376,313	43,013,553
Add: Raw Materials Consumed	22.01	725,349,218	623,997,807
Add: Factory Expenses	22.02	227,557,243	327,959,067
Less: Closing work-in-process	3.00	66,048,762	38,546,985
Cost of Production:	**Taka:**	**972,234,012**	**956,423,442**
Add. Opening stock of finished goods		139,192,556	88,213,312
Less: Closing stock of finished goods	3.00	139,464,681	94,237,483
Cost of Goods Sold:	**Taka:**	**971,961,887**	**950,399,271**

22.01 RAW MATERIALS CONSUMED

This is made up as follows:

Particulars	Notes	31-03-2026	31-03-2025
Opening stock:		**39,394,933**	**110,297,015**
Raw Cotton		14,605,891	61,025,789
Dyes & Chemicals		22,311,718	35,958,679
Packing Materials		2,477,324	13,312,547
Add. Purchase:		**737,881,860**	**625,373,121**
Raw Cotton		703,286,843	589,993,130
Dyes & Chemicals		27,722,500	20,052,668
Packing Materials		2,815,015	10,348,811
Gray Yarn		4,057,502	4,978,512
Less. Closing stock:		**51,927,575**	**111,672,329**
Raw Cotton	3.00	24,961,403	59,502,058
Dyes & Chemicals	3.00	24,763,848	37,589,475
Packing Materials	3.00	2,202,324	14,580,796
Raw Materials Consumed	**Taka:**	**725,349,218**	**623,997,807**

22.02 FACTORY EXPENSES

This is made-up as follows:

Particulars	Notes	31-03-2026	31-03-2025
Wages & Allowances		90,245,874	89,562,401
Salary & Allowance Factory		11,542,220	12,258,794
Fire Insurance		-	-
Electricity Bill		69,178,606	171,132,459
Gas Bill		-	-
Repairs & Maintenance Factory	22.02.01	4,909,350	4,805,150
Oil & Lubricants		875,920	825,647
Entertainment Factory		275,980	365,897
Medical Expenses		55,874	41,255
Carriage Inward		309,875	329,256
Testing Fees		12,548	12,548
Screen & Brush Charge		475,896	613,258
Depreciation	Schedule-A	49,675,100	48,012,402
	Taka:	**227,557,243**	**327,959,067**

22.02.01 REPAIRS & MAINTENANCE

This is made-up as follows:

Particulars	Note	31-03-2026	31-03-2025
Opening Consumable stores & spars		22,741,247	32,712,589
Add. Store & spares purchase		7,060,539	1,446,157
		29,801,786	**34,158,746**
Less. Closing Consumable stores & spars	3.00	24,892,436	29,353,596
Stores & spars used	**Taka:**	**4,909,350**	**4,805,150**

23.00 ADMINISTRATIVE EXPENSES

This consists of as under:

Particulars	Note	31-03-2026	31-03-2025
Salaries & Allowances		13,415,785	12,223,698
Directors' Remuneration		4,700,000	4,700,000
Board Meeting Fees		150,820	189,564
Fuel & Oil - Vehicle		590,720	585,349
Repairs & Maintenance - Vehicle		290,475	186,957
Repairs & Maintenance -Furniture & Fixture		158,720	155,871
Office Printing & Stationery		151,720	255,054
Registration, Renewal & Others Fee		589,600	623,587
Rent, Rates & Taxes		210,750	205,236
Travelling & Conveyance		401,520	356,872
Paper & Periodicals		37,581	10,000
Internet & IT Expenses		185,754	535,872
Entertainment Expenses		215,740	175,689
Audit Fees		172,500	172,500
Fees & Professional Charges		23,720	55,000
Advertisement		38,750	37,895
Couriers, Postage & Stamp		11,751	5,267
Welfare Expenses		189,200	199,576
Telephone & Mobile bill		87,950	115,278
Uniform & Liveries		45,871	56,952
Depreciation	Schedule-A	1,813,353	2,085,373
	Taka:	**23,482,280**	**22,931,590**

24.00 SELLING AND DISTRIBUTION EXPENSES

This is made-up as follows:

Particulars	Note	31-03-2026	31-03-2025
Salaries & Allowances		2,520,511	2,569,772
Carrying Outward		35,870	8,547
Office Printing and Stationary		47,852	57,846
House Rent		-	-
L/C Charge & Commission		26,400	38,000
Travelling & Conveyance		51,740	56,897
Entertainment Expenses		27,850	25,687
Sample Expenses		395,820	410,525
Depreciation	Schedule-A	320,004	368,007
	Taka:	**3,426,047**	**3,535,281**

25.00 FINANCE COST

This consists of:

Particulars		31-03-2026	31-03-2025
Interest on Term Loan		272,962,661	261,777,964
Bank Charges		21,510	254,879
	Taka:	**272,984,171**	**262,032,843**

26.00 INCOME FROM OTHER SOURCES

This consists of:

Particulars		31-03-2026	31-03-2025
Foreign Currency Exchange Gain/(Loss)		67,317	102,578
Interest from SD & SND Account		34,225	29,578
	Taka:	**101,542**	**132,156**

27.00 NET ASSETS VALUE PER SHARE (NAVPS)

The computation of NAVPS is given below:

Particulars	31-03-2026	31-03-2025
Shareholder's Equity	2,919,838,490	2,925,180,562
Number of Ordinary Shares outstanding during the year	115,000,000	115,000,000
Net Assets Value per share (NAVPS)	**25.39**	**25.44**

28.00 EARNINGS PER SHARE (EPS)

The computation of EPS is given below:

Particulars	31-03-2026	31-03-2025
Earnings attributable to the ordinary shares profit/(loss)	1,421,701	9,897,462
Number of ordinary shares outstanding during the year	115,000,000	115,000,000
Earnings Per Share (EPS)	**0.01**	**0.09**

Diluted Earning per share is not applicable as there was no such convertible securities.

29.00 NET OPERATING CASH FLOWS PER SHARE (NOCFPS)

The details break-up is made up as follows:

Particulars		31-03-2026	31-03-2025
Cash Flows from Operating Activities		159,154,289	44,477,850
Number of Ordinary Shares outstanding during the year		115,000,000	115,000,000
Net operating cash flows per share (NOCFPS)	**Taka:**	**1.38**	**0.39**

30.00 CASH RECEIPTS FROM CUSTOMERS

The details break-up is made up as follows:

Particulars	Notes	31-03-2026	31-03-2025
Revenue	21.00	1,276,030,941	1,246,103,784
Changes in Receivable against sales	4.00	(170,118,310)	(80,264,871)
	Taka:	**1,105,912,631**	**1,165,838,913**

30.01 CASH RECEIPTS FROM CUSTOMERS WITH VAT

The details break-up is made up as follows:

Particulars	Notes	31-03-2026	31-03-2025
Revenue including VAT		1,278,760,903	-
Changes in Receivable against sales		(170,118,310)	-
	Taka:	**1,108,642,593**	**-**

30.02 Revenue Including VAT

The details break-up is made up as follows:

Particulars	Notes	31-03-2026	31-03-2025
Revenue Excluding VAT		1,276,030,941	-
VAT for the Year		2,729,962	-
	Taka:	**1,278,760,903**	**-**

31.00 CASH RECEIPTS FROM INTEREST & OTHERS

The details break-up is made up as follows:

Particulars	Notes	31-03-2026	31-03-2025
Foreign Currency Exchange Gain/(Loss)	26.00	67,317	102,578
Interest from SD & SND Account	26.00	34,225	29,578
	Taka:	**101,542**	**132,156**

32.00 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	22.00	971,961,887	950,399,271
Changes in Inventories	3.00	(4,371,594)	(426,076)
Changes in Trade & Other Payables	14.00	(1,414,273)	7,790,648
Depreciation on Factory Expense	22.02	(49,675,100)	(48,012,402)
	Taka:	**916,500,919**	**909,751,441**

33.00 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	23.00	23,482,280	22,931,590
Selling & Distribution Expenses	24.00	3,426,047	3,535,281
Contribution WPPF & WWF	16.02	198,884	343,086
Depreciation on Administrative Expenses	23.00	(1,813,353)	(2,085,373)
Depreciation on Selling & Distribution Expenses	24.00	(320,004)	(368,007)
Changes in Advances, Deposits & Pre-payments	5.00	18,524,203	171,054,769
Changes in Accured Expenses	16.00	(14,342,476)	15,014,713
	Taka:	**29,155,581**	**210,426,059**

34.00 INCOME TAX PAID

The details break-up is made up as follows:

Particulars	Note	31-03-2026	31-03-2025
Changes in Advance Income Tax	-	1,181,874	1,060,840
Income Tax Paid During the Year	20.00	-	-
	Taka:	**1,181,874**	**1,060,840**

35.00 RECONCILIATION OF CASH FLOWS

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

Particulars	Note	31-03-2026	31-03-2025
Cash flow from Operating Activities:			
As per direct method		**159,154,289**	**(204,779,557)**
As per indirect method:			
Net Profit after Tax for the year		1,421,701	9,897,462
Adjustments for items not involving movement of cash:			
Add: Depreciation on Property, Plant & Equipment	Schedule-A	51,808,457	50,465,782
Add: Increase/(Decrease) in Interest		272,962,661	261,777,964
Less: Disposal of Assets (Vehicle)			-
Total:		**326,192,819**	**322,141,208**
Changing in working capital components:			
Decrease/(Increase) in Inventories		4,371,595	426,076
Decrease/(Increase) in Trade & Other Receivables		(170,118,310)	(80,264,871)
Decrease/(Increase) in Advances, Deposits & Pre-Payments		(18,524,203)	(171,054,769)
Decrease/(Increase) in Advance Income Tax		(1,181,874)	(1,060,840)
(Decrease)/Increase in Trade & Other Payables		1,414,273	(7,790,648)
(Decrease)/Increase in Accrued Expenses		14,342,476	(15,014,713)
(Decrease)/Increase in Provisions for Income Tax		8,506,873	3,738,311
(Decrease)/Increase in Deferred Tax Liability		(5,849,360)	(6,641,904)
Net Cash Flow from Operating Activities		**(167,038,530)**	**(277,663,358)**
		159,154,289	**44,477,850**