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T. HUSSAIN & CO.
Chartered Accountants

PRIVATE & CONFIDENTIAL

Audit Report and Financial Statements

For the year ended June 30, 2026

OF

MEGHNA CEMENT MILLS PLC.

T. HUSSAIN & CO.

CHARTERED ACCOUNTANTS
HB Tower (1st & 4thFloor),
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An independent member firm of Clarkson Hyde Global Limited, UK.

INDEPENDENT AUDITOR'S REPORT
of
MEGHNA CEMENT MILLS PLC.

Qualified Opinion

We have audited the financial statements of **Meghna Cement Mills PLC.** which comprises of the Statement of Financial Position as at June 30, 2026, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects (or give a true and fair view of) the financial position of the Company as at June 30, 2026 and (of) its financial performance for the year then ended in accordance with the International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

1 As disclosed in Note 2.04, 3.16, 16, 19, 20, 28 and 55(ii) to the financial statements, due to a liquidity crisis, the Company's banks restricted loan rescheduling and the opening of letters of credit (LCs) for importing principal raw materials. Consequently, the Company suspended its main production activities in mid-2025 and shifted to toll manufacturing arrangements with Bashundhara Readymix & Construction Industries Limited. Contract manufacturing revenue decreased to BDT 226,613,435 from BDT 275,293,919 in the previous year. Furthermore, the Company reported negative operating cash flow per share of BDT 3.87, a current ratio of 0.85, a quick ratio of 0.61 and a negative debt service coverage ratio of 0.80. These conditions indicate significant liquidity and debt-servicing challenges. In our opinion, the adequacy of management's assessment of the Company's ability to continue as a going concern and the related financial statement disclosures require further support. Accordingly, we conclude that managment assessment of going concern basis of accounting and the adequacy of the related disclosures is not appropriate.

2 As disclosed in Note 3.08 & 6 to the financial statements, as at 30 June 2026, Meghna Cement Mills PLC reported inventories of BDT 1,110,417,140, compared to BDT 1,182,348,103 in the previous year. We attended the physical verification conducted jointly with management from 1 July 2026 to 2 July 2026 and performed sample-based tracing of inventory count sheets to physical inventories on the warehouse and production floor.

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However, most inventory items could not be matched with the count sheets. Due to liquidity constraints and restrictions on bank facility rescheduling and opening letters of credit for major raw materials, the Company suspended its main production activities in mid-2025 and shifted to toll manufacturing arrangements with Bashundhara Readymix & Construction Industries Limited. As most raw materials remained unmoved, potential obsolescence was noted; however, no adjustment was made for possible obsolescence. As no raw material purchases were made during the period, purchase cut-off testing was not performed. Consequently, we were unable to determine whether any adjustments to inventories and related financial statement balances were necessary.

3 As at 30 June 2026, Meghna Cement Mills PLC reported receivables of BDT 731,564,489, compared to BDT 761,116,232 in the previous year. During the year, sales revenue from contract manufacturing amounted to BDT 226,613,435. Despite our balance confirmation procedures and cut-off testing, a significant portion of the previous year's receivables remained unrealised. No provision for doubtful debts was recognised during the year.

We conducted our audit in accordance with the International Standards on Auditing (ISAs) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) and Bangladesh Financial Reporting Council (FRC). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Without qualifying our opinion, we draw attention to the following:

- Without further qualifying our opinion, we draw attention to Note 58(ii) to the financial statements, which describes management's plans and the ongoing process of loan rescheduling. The ability of the Company to continue as a going concern depends on the successful completion of this rescheduling and subsequent improvement in operational cash flows.
- We draw attention to the note number 3.14. Company recognized gratuity fund since long. According to Finance Act 2020, Gratuity Fund need to be approved by NBR but company yet not got gratuity fund approval from NBR and yet not actuary valuation has been done.

Other Matters

The financial statements of the Company for the year ended 30 June 2025 were audited by us where expressed an modified opinion on those statements on 28 October 2025.

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Key Audit Matters

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

1. Revenue recognition:

Description of Key Audit Matters	Our Responses to the Key Audit Matters
Meghna Cement Mills PLC is a 100% locally owned, publicly listed company in Bangladesh. For the financial year ended 30 June 2026, the Company recognised contract manufacturing revenue of BDT 226,613,435, compared to BDT 275,293,919 in the previous year.	Our audit procedures included the following:
	Reviewed the Company's revenue recognition policy and assessed its compliance with IFRS 15.
Revenue recognition was considered a key audit matter due to the material value of contract manufacturing revenue and the risk of revenue being recognised before the relevant performance obligations were satisfied or in the incorrect accounting period. Revenue is recognised when goods or services are delivered to customers, supported by delivery challans or service completion records, and control is transferred to the customer, in accordance with IFRS 15, Revenue from Contracts with Customers.	Performed substantive audit procedures in response to the assessed high risk of revenue recognition, applying monetary unit sampling and haphazard sample selection with reference to performance materiality and trivial materiality.
	Examined supporting documents, including invoices, delivery challans and service completion records, to verify the occurrence of revenue and the transfer of control to customers.
	Performed cut-off testing on a haphazard sample basis to assess whether revenue was recognised in the correct accounting period.
	Reconciled contract manufacturing revenue with the relevant VAT return (Mushak 9.1) and investigated significant differences, where applicable.
	Tested selected revenue transactions covering approximately 42% of the total contract manufacturing revenue population.
Based on the audit procedures performed, we evaluated whether contract manufacturing revenue was recognised in the appropriate accounting period and measured and presented in accordance with IFRS 15.	
See note no. 3.13, 07 & 28 for details	

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2.Measurement of deferred tax liability:	
Description of Key Audit Matters	**Our Responses to the Key Audit Matters**
As at 30 June 2026, Meghna Cement Mills PLC reported a deferred tax liability of BDT 237,327,359. The calculation of deferred tax liability involves determining the tax bases of assets and liabilities, identifying taxable temporary differences between their carrying amounts and tax bases, and applying the relevant tax rates. The assessment also requires consideration of depreciation rates under the Income Tax Act, 2023. Due to the significance of the reported balance and the judgements involved in its calculation, we considered this matter to be a key audit matter.	Our audit procedures included the following: Reviewed management's calculation of deferred tax liability. Recalculated the tax bases of relevant assets and liabilities and verified the taxable temporary differences. Independently recalculated the deferred tax liability using the applicable tax rates. Reviewed the depreciation rates applied by management and assessed their consistency with the provisions of the Income Tax Act, 2023. Checked the mathematical accuracy of the computation and compared the recalculated amount with the balance reported in the financial statements.
Based on our audit procedures, we evaluated whether the deferred tax liability was appropriately calculated and presented in accordance with the applicable financial reporting	
See note no. 18, & 34.01 for details	

Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report. The directors are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the board of directors of the Company.

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Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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- Conclude on the appropriateness of the Management' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

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Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, the Securities and Exchange Rules 2020 and Financial Reporting Act 2015, we also report the following

- we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- in our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of these books;
- the statement of financial position and the statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account and returns; and
- The expenditures incurred ware for the purpose of the Company' Business.

The engagement partner on the audit resulting in this independent auditor's report is Mohammad Abu Kawsar, FCA

Mohammad Abu Kawsar FCA,
ICAB Enrolment No. 1497
Partner
T. Hussain & Co. Chartered Accountants
DVC : 2610281497AS494636

Date: Dhaka
28-Oct-2026

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T. Hussain & Co.
Chartered Accountants

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MEGHNA CEMENT MILLS PLC.
Statement of Financial Position
As at 30 June 2026

Particulars	Note	Amount in Taka	
		30 June, 2026	30 June, 2025
ASSETS			
Non Current Assets:		**10,111,742,073**	**10,231,016,524**
Property, Plant & Equipment	4.00	8,977,335,581	9,161,808,148
Capital work-in -Progress	5.00	1,134,406,492	1,069,208,376
Current Assets:		**3,946,086,657**	**4,003,517,186**
Inventories	6.00	1,110,417,140	1,182,348,103
Trade & Other Receivables	7.00	731,564,490	761,116,232
Advance, Deposits & Prepayments	8.00	1,409,422,074	1,370,967,281
Advance Income Tax	9.00	658,975,229	649,515,591
Cash and Cash Equivalents	10.00	35,707,724	39,569,978
Total Assets:		**14,057,828,730**	**14,234,533,710**
EQUITY & LIABILITIES			
Shareholders Equity:		**(2,150,842,741)**	**(53,677,779)**
Share Capital	11.00	315,885,297	315,885,297
Preference Share	12.00	950,000,000	950,000,000
General Reserve	13.00	166,000,000	166,000,000
Revaluation Reserve	14.00	-	-
Retained Earnings	15.00	(3,582,728,038)	(1,485,563,076)
Non Current Liabilities:		**11,538,478,940**	**9,117,047,620**
Long Term Borrowings	16.00	11,157,719,024	8,629,992,866
Gratuity Payable	17.00	143,432,558	169,243,392
Deferred Tax Liability	18.00	237,327,359	317,811,362
Current Liabilities:		**4,670,192,531**	**5,171,163,869**
Short Term Bank Borrowings	19.00	3,395,652,679	3,879,601,662
Long Term Borrowings-Current Portion	20.00	569,040,025	485,854,109
Payable for Other Expenses	21.00	261,328,858	285,243,197
Income Tax Provision	22.00	310,896,550	308,789,617
Trade Payables	23.00	104,525,295	128,279,411
Payable for Other Finance	24.00	-	656,700
Unclaimed Dividend	25.00	2,905,552	2,905,552
Provision for WPPF	26.00	13,022,495	13,022,495
Advance Received against Sales	27.00	12,821,077	66,811,125
Total Liabilities		**16,208,671,471**	**14,288,211,489**
Total Equity & Liabilities:		**14,057,828,730**	**14,234,533,710**
Net Asset Value Per Share (NAVPS)	37.00	**(68.09)**	**(1.70)**

The accounting policies, other notes from 1 to 63 and Annexure-A form an integral part of the financial statements.

Company Secretary **Chief Financial Officer** **Director** **Chairman/Managing Director**

Signed in terms of our report of even date.

Mohammad Abu Kawsar FCA,
ICAB Enrolment No. 1497
Partner
T. Hussain & Co. Chartered Accountants
DVC: 2610281497AS494636

Date: Dhaka
28-Oct-2026

T. Hussain & Co.
Chartered Accountants

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MEGHNA CEMENT MILLS PLC.
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2026

Particulars	Note	Amount in Taka	
		30 June, 2026	30 June, 2025
Revenue, net	28.00	226,613,435	275,293,919
Cost of Goods Sold	29.00	(220,853,394)	(262,406,382)
Gross profit		**5,760,041**	**12,887,538**
Administrative Overhead	30.00	(81,925,978)	(73,077,713)
Selling & Distribution Overhead	31.00	(74,443,461)	(76,912,482)
Operating profit		**(150,609,398)**	**(137,102,658)**
Finance Cost	32.00	(1,941,419,749)	(1,221,042,154)
Finance income	33.00	2,146,317	2,306,323
Profit before WPPF & income tax		**(2,089,882,831)**	**(1,355,838,490)**
Contribution to WPPF		-	-
Profit before income tax		**(2,089,882,831)**	**(1,355,838,490)**
Income Tax Expenses	34.00	**78,217,869**	**200,485,178**
Current Tax Expenses		(2,266,134)	(2,752,939)
Deferred Tax Income/(Expenses)	34.01	80,484,003	203,238,118
Profit after tax		**(2,011,664,962)**	**(1,155,353,311)**
Other Comprehensive Income:			
Revaluation surplus of property, plant and equipment		-	-
Income tax on other comprehensive income		-	-
Total other comprehensive income		**-**	**-**
Total comprehensive income		**(2,011,664,962)**	**(1,155,353,311)**
Earnings per share (Basic)	**35.00**	**(63.68)**	**(36.58)**

The accounting policies, other notes from 1 to 63 and Annexure-A form an integral part of the financial statements.

Company Secretary | **Chief Financial Officer** | **Director** | **Chairman/Managing Director**

Signed in terms of our report of even date.

Mohammad Abu Kawsar FCA,
ICAB Enrolment No. 1497
Partner
T. Hussain & Co. Chartered Accountants
DVC: 2610281497AS494636

Date: Dhaka
28-Oct-2026

MEGHNA CEMENT MILLS PLC.
Statement of Changes in Equity
For the year ended 30 June 2026

Particulars	Share Capital	Preference Share	General Reserve	Revaluation Surplus	Retained Earnings	Total Taka
Balance as on 1st July 2025	**315,885,297**	**950,000,000**	**166,000,000**	**-**	**(1,485,563,076)**	**(53,677,779)**
Net Profit after tax					(2,011,664,962)	(2,011,664,962)
Preference share Dividend					(85,500,000)	(85,500,000)
Realization of revaluation surplus				-		-
Balance as on 30 June 2026	**315,885,297**	**950,000,000**	**166,000,000**	**-**	**(3,582,728,038)**	**(2,150,842,741)**

Statement of Changes in Equity
For the year ended 30 June 2025

Particulars	Share Capital	Preference Share	General Reserve	Revaluation Surplus	Retained Earnings	Total Taka
Balance as on 1st July 2024	**315,885,297**	**950,000,000**	**166,000,000**	**1,967,210**	**(244,709,765)**	**1,189,142,742**
Net Profit after tax					(1,155,353,311)	(1,155,353,311)
Preference share Dividend					(85,500,000)	(85,500,000)
Realization of revaluation surplus				(1,967,210)	-	(1,967,210)
Balance as on 30 June 2025	**315,885,297**	**950,000,000**	**166,000,000**	**-**	**(1,485,563,076)**	**(53,677,779)**

The accounting policies, other notes from 1 to 63 and Annexure-A form an integral part of the financial statements.

Company Secretary | **Chief Financial Officer** | **Director** | **Chairman/Managing Director**

Signed in terms of our report of even date.

Mohammad Abu Kawsar FCA,
ICAB Enrolment No. 1497
Partner
T. Hussain & Co. Chartered Accountants
DVC :2610281497AS494636

Date: Dhaka
28-Oct-2026

MEGHNA CEMENT MILLS PLC.
Statement of Cash Flows
For the year ended 30 June 2026

Particulars	Note	Amount in Taka	
		30 June, 2026	30 June, 2025
A.Cash Flows from Operating Activities :			
Receipts from customers	36.01	236,167,144	314,140,979
Receipts from other income		2,146,317	2,306,323
		238,313,461	**316,447,302**
Payment to suppliers, employee and others	36.02	(203,289,426)	(217,841,269)
Cash generation from operations		**35,024,035**	**98,606,033**
VAT Paid	28.01	(33,992,016)	(38,417,978)
Gratuity Paid	17.00	(35,554,134)	(6,111,103)
Gratuity Transfer to others unit	17.00	-	(36,535,589)
Income tax paid	36.03	(9,618,840)	(3,669,626)
Net Cash provided/(used) by Operating Activities		**(44,140,954)**	**13,871,737**
B.Cash flows from Investment Activities :			
Acquisition of Fixed Assets		(67,264,643)	(75,028,257)
Disposal of Fixed Assets		0	-
Net cash used by Investing activities		**(67,264,643)**	**(75,028,257)**
C.Cash flows from Financing Activities :			
Long Term Borrowings (Net)		2,527,726,158	1,472,371,324
Short Term Borrowings		(400,763,067)	(299,130,114)
Interest paid		(1,941,419,749)	(1,221,042,154)
Dividend Paid		(78,000,000)	-
Net Cash provided/(used) by Financing Activities		**107,543,342**	**(47,800,943)**
Increase/(Decrease) in Cash Flows (A+B+C)		**(3,862,255)**	**(108,957,463)**
Opening Cash & Bank Balances		39,569,978	148,527,441
Cash and Cash Equivalents		**35,707,724**	**39,569,978**
Net Operating Cash Flows Per Share (TK)	**38.00**	**(1.40)**	**0.44**

The accounting policies, other notes from 1 to 63 and Annexure-A form an integral part of the financial statements.

Company Secretary **Chief Financial Officer** **Director** **Chairman/Managing Director**

Signed in terms of our report of even date.

Mohammad Abu Kawsar FCA,
ICAB Enrolment No. 1497
Partner
T. Hussain & Co.
Chartered Accountants
DVC: 2610281497AS494636

Date: Dhaka
28-Oct-2026

MEGHNA CEMENT MILLS PLC.
Notes to the Financial Statements
For the year ended June 30, 2026

1.00 The background and activities of the Company :

1.01 Legal form of the Company :

Meghna Cement Mills PLC (hereinafter referred to as "MCMPLC"/ "the Company") is a public limited company domiciled in Bangladesh which was incorporated on 1st March 1992 vide registration no. C-21841(248). MCMPLC has started its commercial operation on 15th January 1996.The Company was converted itself as a Public Limited Company under the Companies Act, 1994.

The Company has been listed with both Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE) on 1995 and 1996 respectively.

1.02 Address of the Registered & Corporate Office :

The registered office of the Company is located at Bashundhara Corporate Office, House No. 125/A, Block # A, Bashundhara R/A, Dhaka-1229 the factory is situated at Mongla Port I /A, Mongla, Bagerhat.

1.03 Nature of Business Activities :

The principal activities of the Company are manufacturing and marketing of all kinds of Cement. The company markets its product under the registered trade mark KING BRAND. The manufacturing plant (Unit-1 & 2) of the company is situated at Mongla Port I /A, Mongla, Bagerhat.

2.00 Summary of Significant Accounting Principle and Valuation Policies :

2.01 Basis of Preparation and Presentation of Financial Statements :

The financial statements have been prepared and the disclosures of information were made in accordance with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), The Companies Act 1994, the Bangladesh Securities and Exchange Rules 2020, guidelines issued by FRC & all other applicable rules & regulations of the country. The Statement of Financial Position and Statement of Profit or Loss and Other Comprehensive Income have been prepared according to IAS-1 "Presentation of Financial Statements" under generally accepted accounting principles which are stated as under:

2.01.1 Statement of Compliance with Applicable Laws and Standards :

The Company is also required to comply with the following major legal provisions in addition to Companies Act, 1994 and other applicable laws and regulations :

- The Income Tax Act, 2023;
- The Income Tax Rules, 2023;
- The Finance Act, 2026;
- Financial Reporting Act, 2015
- The Bangladesh Securities and Exchange Rules 2020
- The Value Added Tax and Supplementary Duty Act, 2012;
- The Value Added Tax Rules, 2016;
- The Customs Act, 2023
- Bangladesh Labour Act, 2006 (as amended to 2023)
- International Accounting Standards (IAS)
- International Financial Reporting Standard (IFRSs)
- International Valuation Standards (IVS)
- The Listing Regulations of Dhaka Stock Exchange Ltd. & Chittagong Stock Exchange Ltd.

2.02 Measurement bases :

These financial statements have been prepared on a historical cost basis with the except for certain assets which are stated either at revalued amount or fair market value as explained in the accompanying note and, therefore, do not take into consideration the effect of inflation. The accounting policies, unless otherwise stated, have been consistently applied by the Company and are consistent with those of the previous period/year.

2.03 Risk and uncertainty for use of estimates and judgments :

The preparation of financial statements in conformity with International Accounting Standards and International Financial Reporting Standards requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and for contingent assets and liabilities that require disclosure, during and at the date of the financial statements.

Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognized in the period/year in which the estimate is revised and in any future period/years affected as required by IAS 8: “Accounting Policies, Changes in Accounting Estimates and Errors”.

2.04 Going Concern :

The financial statements of the Company are prepared on a going concern basis. As per management assessment there are no material uncertainties related to events or conditions which may cast significant doubt upon Company's ability to continue as a going concern.

2.05 Accrual basis :

The company has prepared the financial statements, except cash flow information, using the accrual basis of accounting in accordance with IAS-1 Para-27.

2.06 Components of the Financial Statements :

According to the International Accounting Standards (IAS)-1 “Presentation of Financial Statements” the complete set of Financial Statements includes the following components”:

i Statement of Financial Position as at 30 June, 2026
ii Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June, 2026;
iii Statement of Changes in Equity for the year ended 30 June, 2026;
iv Statement of Cash Flows for the year ended 30 June, 2026 &
iv Notes to the Financial Statements.

2.07 Reporting Period :

The financial period of the Company covers from 01 July to 30 June. The Company follows its reporting period from 01 July to 30 June in order to comply with the provision of section 9 of the Finance Act, 2015 and interpretations and implementation of Bangladesh Securities and Exchange Commission Directive No. SEC/SRMIC/2011/1240/445 dated April 27, 2016 concerning uniform income year. However, the company was followed its reporting period from 01 January to 31 December up to 30 June 2016. The financial statements cover twelve months from 01 July, 2025 to 30 June, 2026.

2.08 Authorization for Issue :

The Board of Directors has approve these financial statements in its meeting held on 28 October, 2026.

2.09 Application of Standards :

Accounting standards set out below have been applied consistently to all periods presented in these financial statements. The company's compliance with accounting standards is stated below:

Accounting Standards	Particulars	Compliance Status
IAS-1	Presentation of Financial Statements	Complied
IAS-2	Inventories	Complied
IAS-7	Statement of Cash Flows	Complied
IAS-8	Accounting Policies, Changes in Accounting Estimates & Errors	Complied
IAS-10	Events After the Reporting Period	Complied
IAS-12	Income Taxes	Complied
IAS-16	Property, Plant & Equipment's	Complied
IAS-19	Employee Benefits	Complied
IAS-20	Accounting for Government Grants and Disclosure of Government Assistance	Not Applicable
IAS-21	The Effects of Changes in Foreign Exchange Rates	Complied
IAS-23	Borrowing Costs	Complied
IAS-24	Related Party Disclosures	Complied
IAS-26	Accounting & Reporting by Retirement Benefit Plans	Complied
IAS-27	Consolidated & Separate Financial Statements	Not Applicable
IAS-28	Investments in Associates	Complied
IAS-29	Financial Reporting in Hyperinflationary Economies	Not Applicable
IAS-31	Interest in Joint Ventures	Not Applicable
IAS-32	Financial Instruments: Presentation	Complied
IAS-33	Earning Per Share	Complied
IAS-34	Interim Financial Reporting	Complied
IAS-36	Impairment of Assets	Complied
IAS-37	Provisions, Contingent Liabilities & Contingent Assets	Complied
IAS-38	Intangible Assets	Complied
IAS-40	Investment Property	Complied
IAS-41	Agriculture	Not Applicable
IFRS-1	First Time Adoption of International Financial Reporting Standards	Complied
IFRS-2	Share Based Payment	Not Applicable
IFRS-3	Business Combinations	Not Applicable
IFRS-4	Insurance Contracts	Not Applicable
IFRS-5	Non-Current Assets Held for Sale and Discontinued Operations	Not Applicable
IFRS-6	Exploration for and Evaluation of Mineral Resources	Not Applicable
IFRS-7	Financial Instruments: Disclosure	Complied
IFRS-8	Operating Segments	Complied
IFRS-9	Financial Instruments	Complied
IFRS-10	Consolidated Financial Statements	Not Applicable
IFRS-11	Joint Arrangements	Not Applicable
IFRS-12	Disclosure of Interest in Other Entities	Not Applicable
IFRS-13	Fair Value Measurements	Complied
IFRS-14	Regulatory Deferral Accounts	Not Applicable
IFRS-15	Revenue from Contracts with Customers	Complied
IFRS-16	Leases	Complied

2.10 Functional and Presentation Currency :

Functional and presentation currency items included in these financial statements are measured using the currency of the primary economic environment in which the company operates ('the functional currency'). These financial statements are presented in Bangladesh Taka ("BDT") which is also the functional currency of the company. The amounts in these financial statements have been rounded off to the nearest BDT except otherwise indicated.

2.11 Compliance with the Requirements of Notification of the Securities and Exchange Commission dated: 04.06.2008 under Ref. # SEC/CMMRPC/2008-81/53/Adm/03/28

Notes to the financial statements marked from 3.00 to 3.27 setting out the policies are unambiguous with respect to the reporting framework on which the accounting policies are based. The accounting policies on all material areas have been stated clearly in the notes marked from 3.00 to 3.27

3.00 Significant Accounting Policies :

3.01 Classification of Current versus Non-current :

Current versus Non-Current Classification

The company presents assets and liabilities in statement of financial position based on current/non-current classification.

An asset is current when it is :

- expected to be realized or intended to be sold or consumed in normal operating cycle,
- expected to be realized within twelve months after the reporting period,
- held primarily for the purpose of trading,
- cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when it is :

- expected to be settled within twelve months after the reporting period,
- held primarily for the purpose of trading,
- there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period The company classifies

All other liabilities as non-current.

Deferred tax assets and liabilities are always classified as non-current assets and liabilities

3.02 Property, Plant & Equipment :

a) Recognition and Measurement :

All property, plant and equipment are initially accounted for at cost and depreciated over their expected useful life in accordance with IAS-16. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use inclusive of inward freight, duties and non-refundable taxes. In respect of major projects involving construction, related pre-operational expenses form part of the value of asset capitalized.

b) Capitalization of Borrowing Cost :

Finance costs that are directly attributable to the construction of plants are included in the cost of those plants in compliance with IAS-23: Borrowing Cost, allowed alternative treatment.

c) Subsequent Costs :

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The costs of the day to day maintaining cost on PPE are recognized in the Statement of Profit or Loss and Other Comprehensive Income as incurred.

d) Depreciation :

No depreciation is charged on land, land development and Capital Work-in-Progress. Consistently, depreciation is provided on diminishing balance method based on written down value at which the asset is carried in the books of account. Depreciation continues to be provided until such time as the written down value is reduced to Taka one.

Each item of PPE is depreciated when it is available for use i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale (or included in a disposal group that is classified as held for sale) in accordance with IFRS 5 and the date that the asset is derecognized. The depreciation/amortization rate(s) are as follows:

Fixed Assets	**Dep. Rates**
Building & other consturction	5
Plant & Machinery	4-18.67
Furniture and Fixture	10
Office Equipment	22.79
Motor Vehicles	20
Vesseles	5
Factory Apparatus & Equipment	32.25
Sundry Assets	11.6
Vehicle	10
Software SAP ECC6.0	10

N.B.-Leasehold Land and Freehold land is not depreciated.

e) Retirements and Disposals :

An asset is derecognized on disposal or when no future economic benefits are expected from its use and subsequent disposal. Gains or losses arising from the retirement or disposal of an asset is determined as the difference between the net disposal proceeds and the carrying amount of the asset and is recognized as gain and loss from disposal of asset under other income in the Statement of Profit or Loss and Other Comprehensive Income.

3.03 Software :

Software is generally charged off as revenue expenditure. Customized software that is integral to the functionality of the related equipment is capitalized as part of that equipment.

Acquired computer software's capitalized on the basis of the costs incurred to acquire and bring to use the specific software. These costs are amortized over their estimated useful lives.

3.04 Intangible assets :

a) Recognition and Measurement :

Intangible assets have finite useful lives and are stated at cost less accumulated amortization and any impairment losses. Intangible assets are recognized in accordance with IAS 38-Intangible assets. Intangible assets include

b) Subsequent costs :

Subsequent costs are capitalized only when they increase the future economic benefits embodied in the specific asset to which they relate. All other costs are recognized in profit or loss as incurred.

c) Amortization :

Amortization is recognized in profit or loss on straight line basis over the estimated useful lives of intangible assets from the date they are available for use. Intangible asset (Computer Software) is amortized at the rate of 5% to 33%.

d) Derecognition :

An intangible asset is derecognized on disposal or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of intangible assets, measured as the difference between the net disposal proceeds and the carrying amount of the assets, are recognized in profit or loss.

3.05 Impairment of Assets :

All assets have been reviewed according to IAS-36 and it was confirmed that no such assets have been impaired during the year and for this reason no provision has been made for impairment of assets.

3.06 Capital Work-in-Progress :

Property, plant and equipment under construction or not available for use are accounted for as capital works in progress and are measured at cost until completion of construction or installation or available for use. In conformity with IAS 16: property, plant & equipment; no depreciation is charged on Capital work in progress as it is not available for use.

3.07 Financial Instruments :

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity

3.07.01 Financial Assets :

The Company initially recognizes receivables and deposits on the date that they are originated. All other financial assets are recognized initially on the date at which the Company becomes a party to the contractual provisions of the transaction.

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

Financial assets include cash and cash equivalents, accounts receivable, and long term receivables and deposits.

3.07.02 Financial Liabilities :

The Company initially recognizes debt securities issued and subordinated liabilities on the date that they are originated. All other financial liabilities are recognized initially on the transaction date at which the company becomes a party to the contractual provisions of the liability.

The Company derecognizes a financial liability when its contractual obligations are discharged, cancelled or expired.

Financial liabilities include loans and borrowings, accounts payable and other payables.

3.08 Inventories :

Inventories are measured at the lower of cost and net realizable value. The cost of inventories is based on weighted average cost method and includes expenditure incurred in acquiring the inventories, production or conversion costs, and other costs incurred in bringing them to their existing location and condition. In the case of manufactured inventories and work in progress, cost includes an appropriate share of production overheads based on normal operating capacity. Stores and spares and material in transit are measured at cost.

Net realizable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and selling expenses. Inventories consist of raw materials, finished goods, and stores and spares.

Category of Inventory		Basis of Valuation
Raw Materials	:	At weighted average cost
Finished Goods	:	Net Realizable Value
Stores & Spares	:	At weighted average cost

3.09 Cash & Cash Equivalents :

Cash & cash equivalents include cash in hand, cash at banks, term deposits which are available for use by the Company without any restrictions. There is an insignificant risk of change in value of the same.

3.10 Accounts Receivable :

Accounts receivables are created at original invoice amount less any provision for doubtful debts. Provision are made where there is evidence of a risk of non-payment, taking into account ageing, provision experience and general economic conditions. When an accounts receivable is determined to be uncollectible it is written off, firstly against any provision available and then to the statement of comprehensive income.

3.11 Creditors & Other Payables :

Liabilities are recorded at the amount payable for settlement in respect of goods and services received by the Company.

3.12 Provisions & Contingencies :

Provisions were made considering risk and un-certainties at best estimate of the probable expenditure that would require to meet the current obligation at the date of statement of financial position. Contingent liabilities and assets are current or possible obligations on liabilities or assets, arising from past events and existence of which depends upon the occurrence or non-occurrence of one or more uncertain future events which are not within the control of the company.

3.13 Revenue & Other Income:

Revenue from Contracts with Customers :

Revenue is recognized when invoice for products and service are made and the significant risk and reward of ownership are transferred to the dealers, recovery of the consideration is probable, associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably. The five steps model as suggested by IFRS-15 has been complied in case of revenue recognition.

The five steps model consists of :

1. Identification of contract(s) with a customer
2. Identification of performance obligation
3. Determination of transaction price
4. Allocation of transaction price to separate performance obligations
5. Recognition of revenue when entity satisfies performance obligations

(a) Sales of Goods :

In compliance with the requirements of IFRS-15 revenue is recognized for local sales of cement at the time of delivery from Factory Godown. Revenue is recognized when goods are supplied to external customers against orders received, title and risk of loss is transferred to the customer, reliable estimates can be made of relevant obligations have been fulfilled, such that the earnings process is regarded as being completed.

(b) Interest Income :

Interest income comprises interest on financial deposits with banks. The amount of interest income is recognized on an accrual basis using the effective interest rate method.

3.14 Employees' Benefit :

Employees of the Company are entitled to get the following benefits from the Company :

a) Short-term Benefits :

Short-term benefits consist of wages, salaries, allowances and bonuses. These obligations are recognized and expenses in the respective periods when the related services are obtained. Any amount not paid are recognized as a liability (undiscounted) at the end of the year.

b)Gratuity :

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The employee gratuity plan is considered as defined benefit plan as it meets the recognition criteria. The company's obligation is to provide the agreed benefits to current and former employees. This fund yet to be recognized by the National Board of Revenue (NBR).

The Company operates an unfunded gratuity scheme for its permanent employees, under which an employee is entitled to the benefits depending on the length of services and last drawn basic salary.

The expected cost of this benefit is included in respective annual statement of profit or loss and other comprehensive income over the period of employment.

c) Workers' Profit Participation Fund :

This represents 5% of the net profit after charging such contribution but before tax contribution by the Company as per provisions of Bangladesh Labour Law 2006 (Amendments 2023) and is payable to the workers as define in the said Law. During the current year, company unable to provision WPPF for incurring net loss.

3.15 Borrowing Costs :

In compliance with the requirements of IAS-23 "Borrowing Costs", borrowing costs of operational period on short-term loan facilities from commercial banks was charged off as revenue expenditure as they incurred.

3.16 Net Profit before Tax :

Net Profit before Tax for the year was not materially affected by:

- transaction of a nature not usually undertaken by the Company;
- circumstances of an exceptional or non-recurring nature;
- charges or credits relating to prior years; and
- changes in accounting policies.

3.17 Taxation :

Provision is made at the ruling rate, considering tax, applied on 'estimated' taxable profit as a "Public Limited Company Listed with Stock Exchanges".

a) Current Tax :

Provision for income tax has been made as per requirements of the Income Tax Act, 2023, Income Tax Rules 2023 & Finance Act 2026. Income tax expense is recognized in the income statement except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

Current tax expense has been recognized on the basis of the Finance Act 2026 and Income Tax Act, 2023 and Income Tax Rules 2023 and the tax rate of the company is @ 22.5% or subject to minimum tax on the gross receipts or Tax deducted at source whichever is higher is treated as taxable income.

b) Deferred Tax :

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Statement of Financial Position as liability method. Deferred tax liabilities are generally recognized for all taxable temporary differences and deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized. MCMPLC recognized deferred tax liabilities for all taxable temporary differences.

3.18 Earnings per Share :

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

(a) Basic Earnings :

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

(b) Weighted Average Number of Ordinary Shares Outstanding during the period :

Computation of weighted average number of ordinary shares is not required, as number of shares outstanding has been not changed during the reporting year.

(c) Basic Earnings per Share :

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

(d) Diluted Earnings per Share :

No diluted EPS is required to be calculated for the year, as there was no scope for dilution during the year under review.

3.19 Foreign Currency Transactions :

Foreign currencies are translated into taka at the exchange rates ruling on the date of transactions in accordance with IAS-21 "The Effects of Changes in Foreign Exchange Rates". Bank deposit in foreign currency has been translated into taka at the year end at the rate of exchange ruling on that date and gain/ (loss) if any have been accounted for as other income/(loss) in the Income Statement.

3.20 Statements of Cash Flows :

Statement of Cash Flows is prepared principally in accordance with IAS-7: Cash Flow Statements and the cash flows from operating activities have been presented under direct method.

3.21 Related Parties Disclosure :

As per IAS-24 'Related Party Disclosures', parties are considered to be related if one of the parties has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The company carried out transactions in the ordinary course of business on an arm's length basis at commercial rates with its related parties. Related party transactions have been disclosed under Note-50 of the notes to the financial statements.

3.22 Segment Reporting :

No segmental reporting is applicable for the company as required by IFRS-8: "Operating Segment" as the company operates in a single industry segment and within a single geographical territory.

3.23 Offsetting :

No assets and liabilities or income and expenses were offset that may contradict requirements of any IFRSs/IASs.

3.24 Concentration of Counterparty Risk :

As of June 30, 2026, the company does not have any significant concentration of business transacted with a particular customer, supplier or lender that could, if suddenly eliminated, have severely impacted the company's operations. The company also does not have any concentration of available source of labour, service or licenses or other rights that could, if suddenly eliminated, have severe impact on the operations of the company.

3.25 Comparative Information :

Comparative information has been disclosed in respect of the year ended June 2026 for all numerical information in the financial statements where it is relevant for understanding of the current year's financial statements. Figures for the year ended June 2025 have been re-arranged wherever considered necessary to ensure better comparability with the current year.

3.26 General :

Previous year's figures have been regrouped/reclassified wherever considered necessary to conform to current year's presentation. Figures have been rounded off to the nearest Taka, as the currency represented in this Financial Statements.

		Amount in Taka	
		30 June, 2026	30 June, 2025
4.00	**Property, Plant & Equipment :**		
	1. Based on Cost:		
	A. Cost:		
	Opening Balance	11,012,694,019	10,937,665,761
	Less: Transfer/Disposal during the year	-	-
	Add: Addition during the year	2,066,528	75,028,257
	Closing Balance	**11,014,760,546**	**11,012,694,019**
	B. Accumulated Depreciation :		
	Opening Balance	1,900,592,529	1,714,537,492
	Less: Transfer/Disposal during the year	-	-
	Add: Charged during the year	185,511,730	186,055,037
	Closing Balance	**2,086,104,259**	**1,900,592,529**
	C. Written down value on cost (A-B) :	**8,928,656,287**	**9,112,101,489**
	2. Based on Revaluation :		
	A. Cost :		
	Opening Balance	234,527,027	234,527,027
	Less: Transfer/Disposal during the year	-	-
	Add: Addition during the year	-	-
	Closing Balance	**234,527,027**	**234,527,027**
	B. Accumulated Depreciation :		
	Opening Balance	184,820,368	181,507,240
	Less: Transfer/Disposal during the year	-	-
	Add: Charged during the year	1,027,364	3,313,127
	Closing Balance	**185,847,732**	**184,820,368**
	C. Written down value on cost (A-B) :	**48,679,295**	**49,706,659**
	3.Written down value on cost and revaluation (1+2) :	**8,977,335,581**	**9,161,808,148**

4.01 During the year management of the company reassess the recoverable amount of manufacturing plant and other related assets. The review has not found any impairment loss. The recoverable amount of the relevant assets has been determined on the basis of their value in use. It also may mention here that no indication of impairment was determined in the year ended on 30 June 2026.

4.02 Depreciation on additions are charged in the year of acquisition. The Company is following this policy consistently.

N.B.-The Details Property, Plant & Equipment Schedule has been shown in Annexure -A/01

		Amount in Taka	
		30 June, 2026	30 June, 2025
5.00	**Capital work-in -Progress :**		
	A. Pant and Machinery :		
	Opening Balance	317,898,888	317,898,888
	Add: Addition made during the year	-	-
	Less: Adjustment/Transfer to appropriate asset Category	-	-
		317,898,888	**317,898,888**
	B. Building :		
	Opening Balance	494,042,627	494,042,627
	Add: Addition made during the year	43,001,816	-
	Less: Adjustment/Transfer to appropriate asset Category	-	-
		537,044,443	**494,042,627**
	C. Other Construction :		
	Opening Balance	257,251,754	257,251,754
	Add: Addition made during the year	22,196,300	-
	Less: Adjustment/Transfer to appropriate asset Category	-	-
		279,448,054	**257,251,754**
	D. Vessel :		
	Opening Balance	15,107	**15,107**
	Add: Addition made during the year	-	-
	Less: Adjustment/Transfer to appropriate asset Category	-	**-**
		15,107	**15,107**
	Closing Balance	**1,134,406,492**	**1,069,208,376**

- The above amount includes partial completion of work. When ever whole or part of the assets become ready for commercial operation, that portion will be transferred to Fixed Asset.

6.00	**Inventories :**		
	Stores and Spares	650,688,631	650,946,203
	Closing Stock of Raw Materials	458,305,389	529,978,779
	Other Materials	1,423,120	1,423,120
	Total	**1,110,417,140**	**1,182,348,103**

6.01 The basis of valuation has been stated in note-3.08

6.02 All stocks are good and it does not include any wastage and defective materials.

6.03 Inventories are valued at lower cost or net realizable value. Net realizable value is based on estimated selling price less any other cost anticipated to be incurred to make the sale.

6.04 The above inventories has been physically counted and valued by the inventory team consists of management staffs and audit teams.

6.05 As the Company deals in large number of items which vary in units , item-wise quantity statement of inventories could not be given.

		Amount in Taka	
		30 June, 2026	30 June, 2025

7.00 Trade & Other Receivables :

Dues within 3 months	5,309,507	83,722,786
Dues over 3 months but within 6 months	36,578,225	38,055,812
Dues over 6 months	689,676,757	639,337,635
	731,564,490	**761,116,232**

7.01 The above amounts are unsecured but good and have been subsequently most of receivables realized. No provision was made for bad debt during the year under review.

7.02 No amount was due by the Directors (including Managing Director) or any other officers of the Company.

7.03 The Company did not make any provision for bad debts against trade receivables as trade receivables.

8.00 Advance, Deposits & Prepayments :

A. Advance:

Salary		-	49,329
C&F Agents		239,957,213	239,957,213
Motor Cars		16,937,687	16,937,687
Sundry		4,033,292	6,050,910
Advance to IDLC		10,000	10,000
Govt. of Bangladesh		520,000,000	520,000,000
Sub-Total		**780,938,192**	**783,005,139**

B. Deposits:

PDB Factory Office		5,402,625	5,402,625
Security Deposit-REB		122,301	122,301
Mobile Telephone		197,000	197,000
Bank Guarantee Margin	B.Asia 50000668	81,902,073	81,902,073
CDBL		300,000	300,000
Security Deposit-T & T		30,600	30,600
Security Deposit-BOC (BD) Ltd.		64,000	64,000
Security Deposit-Uttara Finance		151,230	151,230
Security Deposit- Water (BFDC)		300,000	300,000
Security Deposit- (DBBL)		100,000	100,000
Security Deposit- Others		11,858,167	11,858,167
Lease Deposit-Phoenix Leasing		1,525,964	1,525,964
BFICL		1,581,740	1,581,740
Sub-Total		**103,535,700**	**103,535,700**

C. Prepayments :

Prepaid VAT	8.04	41,200,026	678,285
L/C Margin		483,748,157	483,748,157
		524,948,183	**484,426,442**
Total (A+B+C)		**1,409,422,074**	**1,370,967,281**

8.01 Advance: All advances and deposits amount are considered good and recoverable. There is no agreement amount due from directors or officers of the Company.

		Amount in Taka	
		30 June, 2026	30 June, 2025

8.02 **Security Deposits:** The above balance represents security deposit made by the Company for electric, Gas ,telephone line connection , bank guarantee margin and others.

8.03 **Advance to Govt. of Bangladesh represents the amount forcibly taken by the Caretaker Government.** The total amount of Tk.52,00,00,000/= (Fifty Two Crore) was paid in favour of Government of The Peoples Republic of Bangladesh. A Writ Petition no. 8125 of 2009 was filed in the High Court Division of the Hon'ble Supreme Court of Bangladesh. The Hon'ble Court was satisfied enough to issue a Rule Nisi against the Govt. Authorities. Subsequently the Company got the judgement in its favour at High Court absoluting the Rule in August 2012.

However, in Hon'ble Supreme Court of Bangladesh appellate Division, A civil petition for leave to appeal no. 1172 of 2014 was filed and the petitioners (Bangladesh Bank) filed a civil petition for leave to Appeal along with an application for stay before the Appellate Division of the Supreme Court of Bangladesh against order date 29/08/2012 passed by the High Court Division in favour of the company in writ petition No 8125 of 2009.

8.04 The company has no pending current liability for VAT. VAT current account showed positive balance (advance payment) as of 30 June 2026.

9.00 **Advance Income Tax :**

Opening Balance		**649,515,591**	**645,845,965**
Add: Addition during the year		**9,459,638**	**3,669,626**
Tax General	9.01	9,459,638	2,616,800
AIT-Spare Parts		-	1,052,826
		658,975,229	**649,515,591**
Less: Adjusted during the year		**-**	**-**
Closing Balance		**658,975,229**	**649,515,591**

9.01 **Tax General :**

AITon Sales	8,362,042	1,339,648
AIT on License	651,290	765,000
AIT on Bank Interest	446,306	484,884
AIT on Others	-	27,268
	9,459,638	**2,616,800**

9.02 Advance income tax paid during the year represents tax deducted at source by creditors on purchase of raw materials, tax deducted by customers on bill for cement supply, tax deducted at source from export sales, tax deducted at source from interest income etc.

9.03 Advance income tax paid has been set off with provision for corporate tax to comply with IAS 1 and IAS 32 as and when the Assessment is completed.

10.00 **Cash and Cash Equivalents :**

Cash in Hand	10.01	1,138,282	609,895
Cash at Banks	10.02	34,569,442	38,960,083
Total		**35,707,724**	**39,569,978**

		Amount in Taka	
		30 June, 2026	30 June, 2025
10.01	**Cash in Hand :**		
	Cash in Hand Head Office	370,495	358,570
	Cash in Hand Factory	767,787	251,325
	Total	**1,138,282**	**609,895**
10.02	**Cash at Banks :**		
	Currents Accounts with Banks	5,628,065	12,628,402
	STD/SND Accounts with Banks	1,798,653	828,086
	FDR with Banks	27,142,724	25,503,595
	Total	**34,569,442**	**38,960,083**

- The bank balances have been confirmed and reconciled with respective bank statements.

11.00 Share Capital :

As per disclosure requirement laid down in schedule under the rule 12(2) of the Securities and Exchange Rules 1987, the followings are the part and parcel of share capital.

Authorized share Capital :

50,00,00,000 Ordinary Share of Tk. 10 each	**5,000,000,000**	**5,000,000,000**

Issued, Subscribed & Paid-up :

31,588,529 Nos.Ordinary Shares of TK. 10 each issued and fully paid-up in cash

Particulars	% of shares	30-06-2026	30-06-2025
132,35,594 Ordinary Share of Tk.10 each-Sponsors	41.90%	132,355,939	132,355,939
109,70,696 ordinary share of TK. 10 each-FI	34.73%	109,706,964	109,706,964
73,82,238 Ordinary Share of Tk.10 each- Gen. Public	23.37%	73,822,394	73,822,394
Total	**100%**	**315,885,297**	**315,885,297**

11.01 Movement of share capital :

Opening Balance	315,885,297	315,885,297
Issuance of stock dividend during the year	-	-
Closing balance	**315,885,297**	**315,885,297**

			Amount in Taka	
			30 June, 2026	30 June, 2025
11.02	Range of holdings in number of shares	No. of Shareholders	No. of Share	No. of Share
	1 to 500 shares	4,463	527,791	527,791
	501 to 5000 shares	1,135	1,730,909	1,730,909
	5001 to 10000 shares	99	672,808	672,808
	10001 to 20000 shares	53	752,713	752,713
	20001 to 30000 shares	24	337,412	337,412
	30001 to 40000 shares	10	333,684	333,684
	40001 to 50000 shares	6	190,767	190,767
	50001 to 100000 shares	20	1,418,694	1,418,694
	100001 to 1000000 shares	14	4,847,253	4,847,253
	1000001 to 1000000000 shares	7	20,776,498	20,776,498
		5,831	**31,588,529**	**31,588,529**

12.00	**Preference Share :**		
	Bank Asia Ltd.	650,000,000	650,000,000
	Sponsor share	300,000,000	300,000,000
		950,000,000	**950,000,000**
	Less: Paid During the year	-	-
		950,000,000	**950,000,000**
13.00	**General Reserve :**		
	Opening balance	166,000,000	166,000,000
		166,000,000	**166,000,000**
14.00	**Revaluation Reserve :**		
	Opening balance	-	1,967,210
	Adjustment of Depreciation on revalued Assets	-	(1,967,210)
	Adjustment for deferred tax on revaluation surplus	-	-
	Closing Balance	**-**	**-**
15.00	**Retained Earnings :**		
	Opening balance	(1,485,563,076)	(244,709,766)
	Profit/(loss) attributable to the Equity holders of the Company	**(2,011,664,962)**	**(1,155,353,311)**
	Preference share Dividend	(85,500,000)	(85,500,000)
	Closing Balance	**(3,582,728,038)**	**(1,485,563,076)**
16.00	**Long Term Borrowings :**		
	IDCOL	1,340,814,341	1,462,942,014
	Term Loan	9,559,115,505	5,734,341,747
	Other Finance	257,789,178	1,432,709,105
		11,157,719,024	**8,629,992,866**

	Amount in Taka	
	30 June, 2026	30 June, 2025

16.01 Infrastructure Development Company Limited (IDCOL) :

This loan has been taken from Infrastructure Development Company Limited (IDCOL) of BDT 1270 million for LC related shipping documents and installation of the energy efficient Vertical Roller Mill (VRM) at Mongla, Bagerhat . The loan is secured by corporate guarantee and personal guarantee of Directors.

The rate of interest is 7%. Interest rate may be revised to 4% per annum subject to obtaining NOC from SREDA and JICA under JICA's EE&C promotion and financing facility.

16.02 Other Finance :

This represents interest free long term loan from Related Parties & other parties.

17.00 Gratuity Payable :

Opening Balance	169,243,392	202,925,587
Add: Provision during the year	9,743,300	8,964,496
	178,986,692	**211,890,083**
Less: Payment during the year	35,554,134	6,111,103
Less: Transfer to others unit	-	36,535,589
Closing balance	**143,432,558**	**169,243,392**

18.00 Deferred Tax (Assets)/Liability :

Deferred tax assets and liabilities have been recognized and measured in accordance with the provisions of IAS 12 : Income Taxes. The following is the analysis of deferred tax (assets)/ liabilities presented in the statement of financial position.

Opening Balance	317,811,362	519,082,270
Add: Provision during the year	(80,484,003)	(203,238,118)
Add: Adjustment for deferred tax on revaluation surplus	-	1,967,210
Closing balance	**237,327,359**	**317,811,362**

18.01 Details of deferred tax liabilities/(Assets) :

Carrying amount on reporting date :		
Property, plant & equipment (excluding land)	8,930,039,087	9,114,511,654
Provision for Gratuity	(143,432,558)	(169,243,392)
	8,786,606,530	**8,945,268,263**
Tax base on reporting date :		
Property, Plant & Equipment	(5,641,935,439)	(6,176,934,832)
Profit before WPPF & Income Tax	(2,089,882,831)	(1,355,838,490)
	(7,731,818,270)	**(7,532,773,321)**
Taxable/(deductible)Temporary Difference	**1,054,788,260**	**1,412,494,941**
Applicable Tax Rate	22.50%	22.50%
	237,327,358	**317,811,362**
Closing balance of deferred tax(Assets)/Liability	**237,327,358**	**317,811,362**
Opening balance of deferred tax(Assets)/Liability	317,811,362	519,082,269
Changes in deferred tax(Assets)/Liability	**(80,484,003)**	**(201,270,907)**
Adjustment for deferred tax on revaluation surplus	-	(1,967,210)
Deferred Tax (Benefit)/Expenses	**(80,484,003)**	**(203,238,118)**

			Amount in Taka	
			30 June, 2026	30 June, 2025
19.00	**Short Term Bank Borrowings :**			
	Janata Bank Ltd. Janata Bhaban Cor. Branch		2,887,660,821	2,722,087,446
	United Commercial Bank Ltd. Gulshan Branch		-	684,569,941
	Southeast Bank Ltd. Principal Br.		302,693,410	267,695,826
	Janata bank- Stimu Package		205,298,448	205,248,448
			3,395,652,679	**3,879,601,662**
20.00	**Long Term Borrowings-Current Portion :**			
	IDCOL		335,203,585	360,000,000
	Term Loan		233,836,440	125,854,109
			569,040,025	**485,854,109**
21.00	**Payable for Other Expenses :**			
	Electricity Bill		1,060,580	1,251,805
	Conversion Charge		868,373	-
	Salary, Wages & Benefit		8,145,610	38,329,961
	Audit Fees		559,459	559,459
	Preference Shareholder's Dividend	21.01	245,100,000	237,600,000
	Provision for finance cost		5,448,232	6,307,546
	Company's contribution to PF		146,604	358,106
	Office Rent Payable		-	836,320
			261,328,858	**285,243,197**
21.01	**Preference Shareholder's Dividend :**			
	Balance as on 1st July,2025		237,600,000	152,100,000
	Add: Provision during the period		85,500,000	85,500,000
			323,100,000	**237,600,000**
	Less: Payment during the period		78,000,000	-
	Balance as on 30th June,2026		**245,100,000**	**237,600,000**
22.00	**Income Tax Provision :**			
	Opening Balance		**308,789,617**	**306,036,678**
	Provision made during the year		2,266,134	2,752,939
	Payment made for assessment year 2025-2026		(159,202)	-
	Closing balance		**310,896,550**	**308,789,617**

	Amount in Taka	
	30 June, 2026	30 June, 2025

22.01 Provision for current Tax of the company are as under :

Year	Assessment year	Assessment under section of ITO 1984/ ITA-2023	Status	Tax Demand/ (Refundable)	Remarks
30.06.26	2026-2027		Current Year	-	-
30.06.25	2025-2026	163 & 180	Assessment is under process	2,776,002	The Company has filled the income tax return on 13.04.2026 but the assessment is under process.
30.06.24	2024-2025	163 & 180	Assessment in under process	11,571,699	The Company has filled the income tax return on 29.04.25 but the assessment is under process.
30.06.23	2023-2024	163 & 180	Assessment in under process	21,348,280	The Company has filled the income tax return on 30.04.25 but the assessment is under process.
30.06.22	2022-2023	83(2)/82C/156	Assessment completed & CT Appeal filed	21,166,923	The DCT has completed the assessment on 28.12.23 and demand Tax Tk. 2,11,66,923 against which the company has filled an Appeal to the Appellate Commissioner of Taxes on 18.09.25

				Amount in Taka	
				30 June, 2026	30 June, 2025
Year	Assessment year	Assessment under section of ITO 1984/ ITA-2023	Status	Tax Demand/ (Refundable)	Remarks
30.06.21	2021-2022	83(2)/156/159	Assessment completed	22,149,564	The DCT has completed the assessment on 28.12.2023 and issued a demand Tk. 2,21,49,564 against. Which the company has filled an Appel to the Appellate Commissioner of Taxes on 18.09.2025
30.06.20	2020-2021	83(2)/156/159	Assessment completed and filed appeal to Appellate Tribunal	47,310,000	The DCT has completed the assessment on 23.03.2025 and demand Tax Tk. 4,73,10,000 against which the Company filled an Appeal to the Appellate Commissioner of Taxes on 07.09.2025. The CT appeal complete the assessment on 25.09.2022 against which the company further filled an appeal to the appellate Tribunal on 17.09.2025

23.00 Trade Payables :

Accounts Payable -Others	10,399,661	24,872,710
Payable to local Suppliers	94,125,634	103,406,701
	104,525,295	**128,279,411**

		Amount in Taka	
		30 June, 2026	30 June, 2025

23.01 Payable to local suppliers represents amount payable to regular suppliers of raw materials, packing materials, spare parts etc. All suppliers were paid on a regular basis. No interest is charged on the trade payables. The Company has financial risk management policies in place to ensure that all payables are paid within the pre-agreed credit terms.

23.02 The carrying values of trade payables are considered to be a reasonable approximation of fair value.

24.00 Payable for Other Finance :

Security Deposits	-	656,700
	-	**656,700**

25.00 Unclaimed Dividend :

A) General Shareholder's Dividend

Balance as on 1st July,2025	2,905,552	2,905,552
Add: Provision during the year	-	-
	2,905,552	**2,905,552**
Less: Payment during the year	-	-
Balance as on 30th June,2026	**2,905,552**	**2,905,552**

26.00 Provision for WPPF :

Opening Balance	13,022,495	13,022,495
Add: Provision during the period	-	-
	13,022,495	**13,022,495**
Less: Payment during the year	-	**-**
Balance as on 30th June,2026	**13,022,495**	**13,022,495**

27.00 Advance Received against Sales :

Amount received from dealer and retailer	12,821,077	66,811,125
	12,821,077	**66,811,125**

		Amount in Taka	
		30 June, 2026	30 June, 2025
28.00 Revenue :			
A. Revenue streams			
Revenue from contracts with customers		226,613,435	275,293,919
		226,613,435	**275,293,919**
B. Disaggregation of revenue from contracts with customers			
Domestic Sales	28.01	62,361,904	133,951,009
Service Revenue (Against Contract Manufactur	28.02	164,251,531	122,168,840
Deemed Export Sales	28.03	-	19,174,070
		226,613,435	**275,293,919**
28.01 Gross Domestic Sales :		71,716,190	154,043,661
Less: VAT		9,354,286	20,092,652
Domestic Sales		**62,361,904**	**133,951,009**
28.02 Service Revenue (Against Contract Manufacturing):			
Service Revenue (Against Contract Manufacturing)		188,889,260	140,494,166
Less: VAT		24,637,730	18,325,326
		164,251,531	**122,168,840**
28.03 Export:			
Deemed Export Sales		-	19,174,070
		-	**19,174,070**

- During the financial year Company sold 1,93,237 MT Cement in local market 73,367 MT & Contract Manufacturing 1,93,237 MT
- Meghna Cement Mills PLC has temporarily suspended its core cement production operations due to severe constraints in importing essential raw materials such as clinker, fly ash & Natural Pozzolona. The restriction was primarily driven by commercial banks' limitations on foreign currency transactions following the Bangladesh Central Bank's declining foreign reserve position, which fell to BDT 17 billion. As a result, the company's loan accounts were classified, further restricting its financial flexibility. To sustain operations, Meghna Cement Mills PLC entered into a contract manufacturing arrangement with other companies.

29.00 Cost of Goods Sold :			
Raw and packing material Consumed	29.01	**71,673,390**	**98,340,509**
Factory Expenses	29.02	149,180,004	138,879,941
Opening stock of finished goods		1,423,120	26,609,051
Closing stock of finished goods		(1,423,120)	(1,423,120)
		220,853,394	**262,406,382**
29.01 Raw & Packing Materials Consumed :			
Opening stock of raw and packing materials		529,978,779	548,437,917
Add: Purchased during the year		-	79,881,372
		529,978,779	**628,319,289**
Less : Closing stock of raw and packing materials		458,305,389	529,978,780
Raw & Packing Materials Consumed		**71,673,390**	**98,340,509**

	Amount in Taka	
	30 June, 2026	30 June, 2025
29.02 Factory Expenses :		
Electricity Bill	16,752,024	11,482,191
Salary, Wages and other benefit	23,173,321	16,541,568
Company's Contribution to PF	826,213	851,665
Gratuity	3,410,155	3,137,574
Diesel and Lubricants	549,136	929,560
Repairs and Maintenance	1,314,876	1,152,337
Medical Expenses	6,629	61,019
Fooding Expenses	551,148	571,538
Depreciation	102,596,502	104,152,490
	149,180,004	**138,879,941**
30.00 Administrative Overhead :		
Salary & Benefits	21,066,656	18,379,520
Company's Contribution to PF	2,478,640	3,092,888
Gratuity	2,922,990	2,689,349
Electricity Bill	2,348,010	1,583,467
Stationery and Office requisite	327,665	213,517
Postage & Telegram	111,203	51,399
Telephone & Fax	455,975	239,699
Registration & Renewals	3,776,452	1,837,584
Lease Rent & Municipal Taxes	5,230,879	1,972,392
Conveyance	547,942	820,061
Entertainment	43,222	171,765
Audit Fees	559,459	559,459
Legal & Consultancy Expenses	370,000	696,500
AGM Expenses	573,923	304,500
Office Maintenance	850,772	1,307,800
Share Expenses	106,000	108,000
Testing Fee	14,350	73,407
Repairs and Maintenance- Vehicles	70,545	305,385
Depreciation	40,071,296	38,671,021
	81,925,978	**73,077,713**
31.00 Selling & Distribution Overhead :		
Salary and Wages	25,982,209	26,343,979
Company's Contribution to PF	826,213	537,894
Gratuity	3,410,155	3,137,574
Sales promotion	353,588	348,383
Depreciation	43,871,296	46,544,653
	74,443,461	**76,912,482**
32.00 Finance Cost :		
Interest Expenses	1,930,089,638	1,221,042,154
Bank Charge & Commision	11,330,111	-
	1,941,419,749	**1,221,042,154**

		Amount in Taka	
		30 June, 2026	30 June, 2025
33.00	**Finance income :**		
	Interest of STD	51,747	368,266
	Interest of FDR	2,094,570	1,938,057
		2,146,317	**2,306,323**
34.00	**Income Tax Expenses :**		
	In completion with the requirements of para 79 of IAS-12:Income Tax, the major components of tax expenses are given below		
	a. Current Tax expenses :		
	Current tax expenses in respect of the current year	2,266,134	2,752,939
	Disallowance of expenditure etc.	-	-
		2,266,134	**2,752,939**
	b. Deferred tax income/expense :		
	Deferred tax income/(expense) recognized in the current year	(80,484,003)	(203,238,118)
	Total income tax expenses recognized in the current year(a+b)	**(78,217,869)**	**(200,485,178)**
34.01	**Details of deferred tax liabilities/(Assets) :**		
	Carrying amount on reporting date:		
	Property, Plant & Equipment	8,930,039,087	9,114,511,654
	Provision for Gratuity	(143,432,558)	(169,243,392)
		8,786,606,530	**8,945,268,263**
	Tax base on reporting date :		
	Property, plant & equipment	(5,641,935,439)	(6,176,934,832)
	Profit before WPPF & Income Tax	(2,089,882,831)	(1,355,838,490)
		(7,731,818,270)	**(7,532,773,321)**
	Taxable/(deductible)Temporary Difference	**1,054,788,260**	**1,412,494,941**
	Applicable Tax Rate	22.50%	22.50%
		237,327,358	**317,811,362**
	Closing balance of deferred tax(Assets)/Liability	**237,327,358**	**317,811,362**
	Opening balance of deferred tax(Assets)/Liability	317,811,362	519,082,269
	Changes in deferred tax(Assets)/Liability	**(80,484,003)**	**(201,270,907)**
	Adjustment for deferred tax on revaluation surplus	-	(1,967,210)
	Deferred tax charged to profit or loss and other comprehensive income	**(80,484,003)**	**(203,238,117)**
34.02	**Income Tax Reconciliation :**		
	Profit before tax as per P/L Account	(2,089,882,831)	(1,355,838,490)
	Add: Accounting depreciation charged to accounts	186,539,094	189,368,164
		(1,903,343,737)	**(1,166,470,326)**
	Add: Provision for gratuity	9,743,300	8,964,496
		(1,893,600,437)	(1,157,505,829)
	Less: Depreciation as per IT rules -	537,065,921	591,892,220
	Total Income	**(2,430,666,358)**	**(1,749,398,049)**
	Tax on Business Income (Minimum Tax)	2,266,134	2,752,939
	Net tax liability for the period ended 30 June 2026	**2,266,134**	**2,752,939**
	Deferred tax	**(80,484,003)**	**(203,238,117)**
	Total tax liability during the year	**(78,217,869)**	**(200,485,178)**

	Amount in Taka	
	30 June, 2026	30 June, 2025

35.00 Earnings per share (EPS) :

35.01 Basic Earnings per share (EPS) :

Profit attributable to the Ordinary Shareholders	**(2,011,664,962)**	**(1,155,353,311)**
Weighted average number of share outstanding	31,588,530	31,588,530
Basic Earnings per share (EPS)	**(63.68)**	**(36.58)**

35.02 Restated Earnings per share (EPS) :

Profit attributable to the Ordinary Shareholders	(2,011,664,962)	(1,155,353,311)
Weighted average number of share outstanding	31,588,530	31,588,530
Restated Earnings per share (EPS)	**(63.68)**	**(36.58)**

No diluted earnings per share required to calculate for the year as there was no scope for dilution of shares during the year under review.

35.03 The calculation of the basic earnings per share is made in accordance with IAS 33 (Earning per Share), dividing the profit for the year by weighting average number of the shares issued.

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

36.00 Statement of Cash Flows :

The cash flow statement shows the company's cash and cash equivalents changed during the year through inflows and outflows. Cash flows statement has been prepared as per IAS -7 using the Direct Method.

Net cash inflow from operating activities arrived after adjusting operating expenses and taxes paid during the year.

Net cash used in investing activities includes cash outflow for purchase of property, plant and equipment after adjusting sale proceeds.

Net cash inflow financing activities mainly resulted from repayment of long term loan as well as received from short term loan.

36.01 Cash receipts from customers :

Gross cash received from customers arrived at after adjusting accounts receivables

Opening trade receivables	761,116,232	761,887,780
Opening Advance received against sales	(66,811,125)	(67,153,591)
Sales during the period	260,605,450	313,711,897
Closing trade receivable	(731,564,490)	(761,116,232)
Closing Advance received against sales	12,821,077	66,811,125
	236,167,144	**314,140,979**

	Amount in Taka	
	30 June, 2026	30 June, 2025

36.02 Cash payment to suppliers, employees and others :

Cash paid to suppliers arrived at after adjusting cost of raw materials and consumption cost of spares parts consumed with creditors for trade supplies, non-cash items and creditors for revenue expenses. Employee remuneration includes all types of benefits paid and provided both in cash and kind other than the re-imbursement of expenses incurred for the Company's business.

The mark up of:

Purchase of raw and packing material during the year	-	79,881,372
General administrative expenses	81,925,978	73,077,713
Selling and distribution expenses	74,443,461	76,912,482
Factory overhead	149,180,004	138,879,941
(Increase)/decreases trade payables	23,754,116	261,356,312
(Increase)/decreases liability for expenses	32,071,039	84,082,650
Increase/(decreases) advance deposited & prepayments	38,454,793	(282,272,600)
Increase/(decreases) store and spares	(257,572)	(15,743,940)
Adjustment for non- cash items		
Depreciation	(186,539,094)	(189,368,164)
Gratuity provision	(9,743,300)	(8,964,496)
	203,289,426	**217,841,269**

36.03 Income Tax Paid :

During the year the Company paid Tk. 94,59,638 as advance income tax for the assessment year 2026-2027 and Tk. 1,59,202 paid for the assessment year 2025-2026.

37.00 Net Asset Value Per Share (NAVPS) :

Total Assets	14,057,828,730	14,234,533,710
Less:Total Liabilities	16,208,671,471	14,288,211,489
Net Asset Value (NAV)	**(2,150,842,741)**	**(53,677,779)**
Number of ordinary shares outstanding (Denominator)	31,588,530	31,588,530
Net Asset Value (NAV) Per Share (reported)	**(68.09)**	**(1.70)**

38.00 Net Operating Cash Flows Per Share (NOCFPS) :

Net Operating Cash Flows	(44,140,954)	13,871,737
Number of ordinary shares outstanding (Denominator)	31,588,530	31,588,530
Net Operating Cash Flows per share	**(1.40)**	**0.44**

	Amount in Taka	
	30 June, 2026	30 June, 2025
39.00 Cash Flows from Operating Activities (Indirect Method) :		
Profit for the Year	(2,011,664,962)	(1,155,353,311)
Adjustment for		
Income Tax expenses recognized in the profit and loss	(78,217,869)	(200,485,178)
Finance cost recognized in the profit and loss	1,941,419,749	1,221,042,154
Adj. of interest and depreciation on lease liability for derecognition of ROUA	-	-
Depreciation of non-current assets	186,539,094	189,368,164
	38,076,012	**54,571,828**
Movements in Working Capital		
(Increase)/decrease in inventories	71,930,963	59,389,009
(Increase)/decrease in Trade and other receivable	29,551,742	771,548
(Increase)/decrease in Advance, deposit and prepayment	(38,454,793)	282,272,600
Increase/(decrease) in Trade payables	(23,754,116)	(261,356,312)
Increase/(decrease) in other liabilities	(111,871,922)	(118,107,311)
Cash generated from operation	**(72,598,126)**	**(37,030,466)**
AIT Refund	-	**-**
Income Tax paid	(9,618,840)	(3,669,626)
	(44,140,954)	**13,871,735**

40.00 Directors Responsibility on Statement :

The Board of Directors takes the responsibility for the preparation and presentation of these financial statements.

41.00 Receivable from Directors :

No amount is lying as receivable from the Directors.

42.00 Status of Tax Assessment of MCM PLC :

The company has filled the return for Tax assessment for tax assessment year 2025-2026.

43.00 Commission, Brokerage or Discount :

No brokerage and discount against sales was paid during the year.

44.00 Payment made in Foreign Currency :

No expenses including Royalty, Technical Experts & Professional Advisory Fees and Interest etc. were incurred or paid in foreign currencies during the financial year.

45.00 Finance Lease Commitment :

As at 30-06-2026, there was no lease commitment under finance lease.

46.00 Claim not Acknowledged as debt :

There was no claim against the company acknowledged as debt as on 30 June, 2026.

47.00 Related Party Transactions :

During the year ended June 30, 2026 the Company entered into transactions with related party in the normal course of business. All these transactions took place in an arm length basis. Name of the related parties, nature of these transactions and amount thereof been set out below in accordance with the provisions of IAS 24: Related party disclosure.

47.01 Transactions with Related Parties :

Name of related party	Nature of transaction	Transaction during the year		Outstanding as on June 30, 2026	Outstanding as on June 30, 2025
		Received	Payment		
Bashundhara Industrial Complex Ltd.	Long Term Loan	(218,324,860)	5,208,127	(715,451,457)	(502,334,724)
Bashundhara Infrastructure Development Ltd.	Long Term Loan	-	-	11,200,000	11,200,000
East West property Dev, (pvt.) Ltd	Long Term Loan	(50,000,000)	4,981,755	(682,560,832)	(637,542,587)
Bashundhara Paper Mills Ltd.	Long Term Loan	-	-	(299,720,680)	(299,720,680)
The Daily Bangladesh Pratidin	Long Term Loan	-	-	1,000,000	1,000,000

48.00 Payment /Perquisites to Directors and Officers :

The aggregate amount paid/provided during the year in respect of "Directors" and "Officers" of the company as defined in the Securities and Exchange rules 1987 are disclosed below:

Particulars	30-06-2026	30-06-2025
Directors Remuneration	-	-
Managerial Remuneration	-	-
Managerial Benefits:		
Bonus	-	-
House Rent	-	-
Conveyance	-	-

(a) no compensation was made to the Managing Director of the company.

(b) no amount was spent by the company for compensating any member of the Board of Directors except as stated in (35) above.

49.00 Key Management Personnel Compensation :

The Board of Directors' is directly and indirectly responsible for directing and controlling the business of the company. None of the Directors takes any benefit from the Company as remuneration nor they take any board meeting attendance fee. Therefore, disclosure on this matter was not primarily essential for us. However, we will provide necessary disclosures in future if they decide to enjoy any kind of benefit from the company against their contributions or services to the company.

50.00 Attendance Status of Board Meeting of Directors :

During the year ended 30 June, 2026 total Eight Board Meetings were held. The attendance status of all the meetings is as follows:

SL No.	Name of the Directo	Designation	Meeting held	Attendance
1	Mrs. Afroza Begum	Chairman (W. e. from 28.12.202	7	7
2	Mr. Ahmed Akbar Sobhan	Managing Director (W. e. from 28.12.2023)	7	7
3	Mr. Imrul Hasan	Director (Resigned on 08.10.2023 as Director (Matter pending due to NOC from the Banks)	7	7
4	Mr. Sadat Sobhan	Director (Resigned on 08.10.2023 as Director (Matter pending due to NOC from the Banks)	7	0
5	Mr. Shafiat Sobhan	Director (Resigned on 08.10.2023 as Director (Matter pending due to NOC from the Banks)	7	0
6	Mr. Sayem Sobhan	Director (Resigned on 08.10.2023 as Director (Matter pending due to NOC from the Banks)	7	0
7	Mr. Safwan Sobhan	Director (Resigned on 09.10.2023 as Director (Matter pending due to NOC from the Banks)	7	0
8	Mr. Md. Nurul Karim	Independent Director (W. e. from 28.12.2023)	7	5

51.00 Audit Fees :

Auditors' remuneration comprises annual audit fees only.

52.00 Un-availed Credit Facilities :

There are no credit facilities available to the Company under any contract (other than credit available in ordinary course of business) at the Statement of Financial Position date.

53.00 Contingent Liabilities :

There is no contingent liabilities of the Company during the year.

54.00 Board Meeting Fees :

No board meeting attendance fees has been given to the Board of Directors.

55.00 Subsequent Disclosure of Events after the Balance Sheet Date- Under IAS 10 :

i Financial Statements authorised for Issue:

The financial statements were authorized for issue on 28th October 2026 by the Board of Directors who had the power to amend the financial statements after issue. There is no other significant event that has occurred between the Financial Position date and the date when the financial statements were authorized for issue by the Board of Directors of the company.

ii Reschedule of Classified Loan:

On 29 September 2025, the Company submitted a ten-year feasibility study to its bankers as part of its turnaround plan. The feasibility study projects an average turnover of BDT 21,250 million over the ten-year period and an average debt-service-coverage-ratio of 1.35, and proposes rescheduling all classified loans (both funded and non-funded facilities) so that repayment terms align with the projected cash flows. The bankers are currently reviewing the feasibility study and have indicated that they are favourably disposed towards regularising and rescheduling the Company's classified loans.

Although the rescheduling request relates to arrangements made after the end of the reporting period, the Company considers the event to be a non-adjusting event because the underlying conditions (i.e., the classification of the loans as at 30 June 2026) were in existence at the reporting date, but the rescheduling agreement has not yet been finalised by the date of authorisation of these financial statements. Accordingly, no adjustment has been made to the carrying amounts of the loans as at 30 June 2026

The nature of the event and its potential financial effect are described below:

Nature of the event: Submission of a formal feasibility report and a request to reschedule and regularise all classified loans with the bankers, reflecting a longer-term business turnaround plan.

Estimated financial effect: At the date of authorisation of these financial statements, the Company is unable to reliably estimate the precise quantum of the impact of the rescheduling arrangement (including changes in payment terms, interest rates, waivers or other concessions) or timing of recognition. As such, no adjustment has been made to the balances of the classified loans on the statement of financial position. The Company will provide appropriate recognition or further disclosure in future reporting periods when the outcome of the negotiations with the bankers becomes sufficiently certain.

56.00 Internal Control :

The following steps have been taken for implementation of an effective internal control procedure of the company:

a. A strong internal control and compliance division has been formed with a view to establish a well designated system of internal control;

b. Regular review of internal audit reports with a view to implement the suggestion of internal auditors in respect of internal control technique;

c. To establish an effective management system that includes planning, organizing and supervising culture in the factory as well as at head office.

57.00 Events After Reporting Period :

57.01 Declaration of dividend and date of Annual General Meeting (AGM)

Meeting of the Board of Directors of Meghna Cement Mills Limited was held on October 28, 2026 from 3.00 PM to 3.45 PM. Following decision was unanimously taken in the said meeting:

Particulars		Decision of the Board
Recommendation of Dividend for the Financial Year 2025-2026	:	
Date of 34nd AGM	:	
Record Date	:	
Venue of AGM	:	

58.00 Segment Reporting :

The Company is domiciled in Bangladesh. The gross revenue from Cement is BDT 227 million (2026): BDT 275 million(2025). The Company does not have any non current assets that are located outside Bangladesh

The Company is a primarily engaged in the manufacturing and sale of Cement in Bangladesh and this forms the focus of the Company's internal reporting system. While the Company has clearly differentiated brands, segmentation within a wide portfolio of brands is not part of the regular internally reported financial information to the chief operating decision maker. Therefore, it is not possible to segment the Company's results by brand without a high degree of estimation.

As there is single business and geographic segment within the company operates as such no segment reporting is felt necessary.

59.00 Cash Dividend Paid to the Shareholder :

During the year under review no dividend has been paid to the Shareholders.

60.00 Stock Dividend Paid to the Shareholder :

During the year under review no shares has been transferred to the respective shareholders BO account through CDBL who were the owner of shares at record date.

61.00 Dividend paid to the Capital Market Stabilization (CMS) Fund:

During the year no unclaimed/unsettled cash dividend for the year from 2019-2020 to 2022-2023 has been deposited to the Capital Market Stabilization (CMS) Fund as instructed by the Bangladesh Securities and Exchange Commission. Summary of unclaimed/unsettled cash dividend deposited to CMS Fund is as under:

	30-06-2026	30-06-2025
Year		**Amount in Tk.**
2018-2019	-	395,080
2019-2020	-	211,218
2020-2021	-	-
2022-2023	-	-
Total	**-**	**606,298**

62.00 Financial Risk Management :

International Financial Reporting Standard (IFRS) 7- Financial instruments: Disclosures - requires disclosure of information relating to: both recognized and unrecognized financial instruments, their significance and performance, accounting policies, terms and conditions, net fair values and risk information- the Company's policies for controlling risks and exposures.

The management has overall responsibility for the establishment and oversight of the company's risk management framework. The company's risk management policies are established to identify and analyze the risks faced by the company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies, procedures and systems are reviewed regularly to reflect changes in market conditions and the company's activities. This note presents information about the company's exposure to each of the following risks, the company's objectives, policies and processes for measuring and managing risk, and its management of capital. The company has exposure to the following risks from its use of financial instruments.

a) Credit Risk
b) Liquidity Risk
c) Market Risk

62.01 Credit Risk :

Credit risk is the risk of a financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the company's receivables from institutional and export customers etc. Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. In monitoring credit risk, debtors are grouped according to their risk profile, i.e. their legal status, financial condition, ageing profile etc. Accounts receivable are related to sale of generic pharmaceuticals products, basic chemical products, animal health products and pesticide products. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position.

(a) Exposure of Credit Risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:

Particulars	30-06-2026	30-06-2025
Trade & Other Receivables	731,564,490	761,116,232
Advances, Deposits and Prepayments	1,409,422,074	1,370,967,281
Cash and Bank Balances	35,707,724	39,569,978
Total	**2,176,694,288**	**2,171,653,491**

(b) Ageing of Receivables

Particulars	30-06-2026	30-06-2025
Dues within 3 months	5,309,507	83,722,786
Dues over 3 months but within 6 months	36,578,225	38,055,812
Dues over 6 months	689,676,757	639,337,635
Total	**731,564,490**	**761,116,232**

(C).Cash and Bank balances :

Cash in hand	1,138,282	609,895
Cash at bank	34,569,442	38,960,083
Total	**35,707,724**	**39,569,978**

Bank & Branch Name	Account No.	Balance as on 30-06-2026	Balance as on 30-06-2025
1. Agrani Bank Ltd. Motijheel Branch, Dhaka	C/D0200005927961	218,599	27,749
2. Arab Bangladesh Bank Ltd. Pragati Sarani Branch	C/D-4028-153842-000	15,403	2,438
3. Bank Asia Ltd. Bashundhara Branch, Dhaka	C/D-02333000405	266,588	917,592
4. Bank Asia Ltd. P.O Motijheel, Dhaka	C/D-000333001979	271,223	192,037
5. Basic Bank Limited Bashundhara Branch, Dhaka	C/D-4910-01-0000631	37,829	39,019
6. Dutch-Bangla Bank Ltd. Bashundhara Branch	C/D-0147110000002762	52,679	440,415
7. Dhaka Bank Limited Banani Branch, Dhaka	C/D-206-100-24257	54,515	172,041

Bank & Branch Name	Account No.	Balance as on 30-06-2026	Balance as on 30-06-2025
8. Farmers Bank Limited Gulshan Corporate Branch, Dhaka	C/D-0111100087448	-	-
9. First security Islami Bank Ltd. Banani Br.	C/D-02744	2,078,949	2,082,639
10. Southeast Bank Ltd Principal Branch, Dhaka	0002-24500280880	400,150	385,465
11. Islami Bank BD Ltd. Head office Complex Br. Dhaka	C/D-205021301000888211	37,365	38,055
12. Islami Bank BD Ltd. Baridhara Branch, Dhaka	C/D-20503420100011301	226,583	712,464
13. Janata Bank, Janata Bhaban Corporate Branch.	C/D-001003857-01-999312	3,881	247,123
14. Janata Bank Ltd. Mongla Port compound Br.	C/D-217-01-21003128	30,609	357,273
15. Janata Bank Ltd. Mongla Port compound Br.	C/D-284-01-21003578	210,095	210,785
16. Janata Bank Ltd. Helatola Road Br. Khulna	C/D-3501-01-30078157	-	-
17. Janata Bank Ltd. Helatola Road Br. Khulna	C/D-3621-0130231095	-	-
18. Janata Bank Ltd. Nawapara Branch, Jessore	C/D-1893	17,935	18,740
19. Mercantile Bank ltd. Main Branch, Dhaka	C/D-010111100082891	47,021	48,631
20. Premier Bank ltd. Banani Branch	C/D -010411100083007	52,720	53,583
21. Mutual Trust Bank Limited Bashundhara Branch	C/D-0210000128	62,562	919,022
22. National Bank Ltd. Pragati Sarani Branch	C/D-0098-33004449	3,262	7,182
23. National Bank Ltd. Dilkusha Branch, Dhaka	C/D-1999001966409	420,059	421,129
24. NCC Bank Ltd. Bashundhara Branch, Dhaka	C/D-0096-0210001000	186,554	187,589
25. Southeast Bank Limited Principal Branch, Dhaka	C/D-11100011541	115,691	59,933
26. Southeast Bank Ltd. Bashundhara Branch	C/D-11100000317	68,715	564,505
27. Social Islami Bank Limited Principal Branch, Dhaka	C/D-13300007622	621,256	622,446
28. Social Islami Bank Limited Foreign Ex. Branch, Dhaka	C/D-13300000923	38,728	39,418
29. Social Islami Bank Limited Bashundhara Branch.	C/D-1330000226	36,179	40,444

Bank & Branch Name	Account No.	Balance as on 30-06-2026	Balance as on 30-06-2025
30. Standard Bank Ltd. Monshikhula Branch	C/D-33002183	3,247	4,397
31. Standard Bank Ltd. Principal Branch, Dhaka	C/D-00233011404	33,426	34,116
32. Shahajalal Islami Bank Ltd. Gulshan Branch, Dhaka	C/D-11100004821	90,517	91,552
33. NRBC Bank . A/C: 360000001 Mongla Port Branch.	C/D-29140020000115	120,959	-
34. Trust Bank Ltd. Sena Kalyan Bhaban Branch,Dhaka	C/D-0210002402	31,729	76,795
35. United Commercial Bank Ltd. Bashundhara Branch, Dhaka	C/D-0991101000000251	173,697	35,387
36. United Commercial Bank Ltd. Gulshan Branch, Dhaka	C/D-0541101000003457	1	803,932
37. Janata Bank Ltd. Jamuna Future Park, Dhaka	C/D-0100212988795	85,922	1,589,957
38. UNION Bank Ltd. Gulshan Branch, Dhaka	C/D-00001263	32,210	32,900
39. Bank Asia Ltd. Bashundhara Branch,Dhaka	STD-02336000048	8,202	9,536
40. Bank Asia Ltd. Bashundhara Branch,Dhaka	STD-02336000133	313,477	309,614
41. Bank Asia Limited SND-02336000164 Bashundhara Branch, Dhaka.		181,368	179,725
42. Dhaka Bank Limited Banani Branch, Dhaka	SND-206-150-2447	288,937	284,014
43. IFIC Bank Ltd Dhanmondi Branch, Dhaka	STD-1006-134531-041	10	10
44. Islami Bank BD Ltd. Baridhara Branch, Dhaka	SND-20534209-3613	153,198	151,176
45. Janata Bank, Janata Bhaban Corporate Branch. Dhaka	STD-004000664-01-1016444	34,307	717,685
46. Pubali Bank Limited Kuril Bishaw Road Branch, Dhal	SND-3937102000107	25,611	44,738
47. United Commercial Bank Ltd. Bashundhara Branch, Dhaka	STD-009913200000141	84,619	84,732
48. United Commercial Bank Ltd. Gulshan Branch, Dhaka	STD-0541301000000327	455,321	449,794
49. Trust Bank Ltd. Sena Kalyan Bhaban Branch,Dhaka	580313604	24,616,808	23,068,172
50. Rec-Merchant Pocket Wallet_	1100--01708466692	2,318	2,318
51. Main-Bank Asia-SND-Bashun	2336000169	132,642	131,861
52. Southeast Bank Limited Principal Branch, Dhaka.	FDR-897	2,125,766	2,049,958
		34,569,442	**38,960,083**

62.02 Liquidity Risk :

Liquidity risk is the risk that the company will not be able to meet its financial obligations as they fall due. The Company's approach to managing liquidity (Cash and cash equivalents) is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or jeopardizing to the company's reputation. Typically, the company ensures that it has sufficient cash and cash equivalent to meet expected operational expenses, including financial obligations through preparation of the cash flow forecast, based on time line of payment of financial obligations and accordingly arrange for sufficient liquidity/fund to make the expected payments within due dates. Moreover, the company seeks to maintain short term lines of credit with scheduled commercial banks to ensure payment of obligation in the event that there is insufficient cash to make the required payment. The requirement is determined in advance through cash flow projections and credit lines with banks are negotiated accordingly. The following are the contractual maturities of financial liabilities:

Category of Liabilities	Year	Carrying Amount Taka	Contractual Cash Flow Taka	Cash Flow Within 0-12 Months Taka
Short Term Bank Borrowings	30.06.26	3,395,652,679	3,395,652,679	-
Trade Payables	30.06.26	104,525,295	104,525,295	-
Payable for Other Expenses	30.06.26	261,328,858	261,328,858	-
Bank overdraft	30.06.26	205,298,448	205,298,448	-
Long Term Borrowings	30.06.26	569,040,025	569,040,025	-
Total		**4,535,845,305**	**4,535,845,305**	**-**

62.03 Market Risk :

Market risk is the risk that changes in market prices, such as foreign exchanges rates, interest rates and equity prices will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

(a) Currency Risk

The company is exposed to currency risk on sales, purchase that are denominated in a currency other than the respective functional currencies of the entities, primarily the BDT Tk. but also USD. The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to Company's operating activities with the foreign suppliers.

(i) Foreign exchange rate sensitivity analysis for foreign currency expenditures:

A strengthening or weakening of the Taka, as indicated below, against the USD at 30 June 2026 would have increased/(decreased) equity and profit or loss. This analysis is based on foreign currency exchange rate variances that the Company considered to be reasonably possible at the reporting date. The analysis assumes that all other variables, in particular interest rates, remain constant.

(b) Interest Rate Risk

The risk is that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Interest Rate Sensitivity

A+/- 1% change in short-term interest rates calculated on the financial assets and financial liabilities, would have a maximum impact on the company's 2026 profit before tax of -/+ taka 2,89,414 (Taka 2,63,317 for 2025) in thousands and taka 15,12,24,117 (Taka 12,99,54,486 for 2025) in thousands respectively.

	Amount in Taka	
	30 June, 2026	**30 June, 2025**
Interest bearing financial instruments of the company at reporting date are as follows-		
Financial Assets		
Short Term Deposits	28,941,376	26,331,681
	28,941,376	**26,331,681**
Financial Liabilities		
Long Term Borrowings	11,726,759,049	9,115,846,975
Short Term Borrowings	3,395,652,679	3,879,601,662
	15,122,411,728	**12,995,448,637**

c) Other Price risk

Equity price risk arises from available-for-sale equity securities held for meeting partially the unfunded portion of the Company's defined benefit pension obligations as well as investments at fair value through profit and loss (other than those arising from interest rate risk and currency risk). The Company is not exposed to any equity price risk, as the Company does not have any investment in equity shares and also to commodity price risk.

63.00 Disclosure as per requirement of Schedule XI, Part II of the Companies Act, 1994:

A. Disclosure as per requirement of Schedule XI, Part II, Note 5 of Para 3:

Employee position of the company as at 30 June, 2026:

Salary (Monthly)	Officer & Staff	Worker	Total Employees
	Factory & Head Office		
Below Tk. 3,000/-	-	-	-
Above Tk. 3,000/-	36	135	171
Total	**36**	**135**	**171**

The company has complied with the Minimum Wages Gazette Notification: SRO No. 39/Law/2017 dated 23 February, 2017 and there are no employees to receive below minimum wages during the reporting year.

B. Disclosure as per requirement of Schedule XI, Part II, Para 4:

Name of Directors	Designation	Salary	Festival Bonus	Total Payment
Mrs. Afroza Begum	Chairman	-	-	-
Mr. Ahmed Akbar Sobhan	Managing Director	-	-	-
Mr. Imrul Hasan	Director			
Mr. Md. Nurul Karim	Independent Director			
Total		**-**	**-**	**-**

Period of payment to Directors is from 01 July, 2025 to 30 June, 2026.
The above Directors of the company did not take any benefit from the company and the follows:
a. Expenses reimbursed to the managing agent - Nil
b. Commission or other remuneration payable separately to a managing agent or his associate -Nil
c. Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into such concerns with the company-Nil
d. The money value of the contracts for the sale or purchase of goods and materials or supply of services, enter into by the company with the managing agent or his associate during the financial year-Nil
e. Any other perquisites or benefits in cash or in kind stating-Nil
f. Other allowances and commission including guarantee commission-Nil

Pensions, etc.-	Amount in Taka	
	30 June, 2026	30 June, 2025
1) Pensions-Nil		
2) Gratuities :		
Gratuity Payment	35,554,134	6,111,103
3) Payment from Provident Fund :		
Company's Contribution to PF	4,131,066	4,482,447
4) Compensation for loss of office-Nil		
5) Consideration in connection with retirement from office-Nil		

C. Disclosure as per requirement of Schedule XI, Part II, Para 7:

Details of production capacity utilization:

Particulars	License Capacity (In MT)	Installed Capacity (In MT)	Actual Production (In MT)	Capacity Utilization	Name of Product
Annual production capacity in MT	Not mentioned in License	3,420,000	202,765	5.93%	Cement

Details of revenue from finished goods:

Revenue consists of Cement. The summarized quantities are as under:

Particulars	Opening Balance (In MT)	Production (In MT)	Sales (In MT)	Closing Balance (In MT)
Cement	2,934	202,765	193,237	12,462
Total	**2,934**	**202,765**	**193,237**	**12,462**

D. Disclosure as per requirement of Schedule XI, Part II, Para 8:

Raw materials, spare parts, packing materials and capital machinery:

Items	Opening Balance	Total Purchase	Consumption	Closing Balance	% of Consumption of Total Purchase
Raw materials (In Tk.)	404,111,968	-	71,716,190	332,395,778	0%
Raw materials (In MT.)	25,593	-	13,131	12,462	
Packing materials Cement Bags (In Tk.)	125,866,811	-	-	125,866,811	0.00%
Packing materials Cement Bags (In Pcs)	940,455	-	-	940,455	0.00%
Raw materials (In Tk.)	**529,978,779**	**-**	**71,716,190**	**458,262,589**	
Total Raw materials (In MT.)	**25,593**	**-**	**13,131**	**12,462**	

Value of export and Domestic Sales :

Particulars	In foreign currencies (US$)	In BDT
Export	-	-
Service Revenue (Against Contract Manufacturing)		164,251,530.60
Domestic Sales	-	62,361,904.00
Total	**-**	**226,613,434.60**

i) The company has not incurred any expenditure in foreign currencies for the period from 01 July, 2025 to 30 June, 2026 on account of royalty, know-how, professional fees, consultancy fees and interest;

ii) The company has not earned any foreign exchanges for royalty, know-how, professional fees, consultancy fees and interest;

E. Disclosure as per requirement of Schedule XI, Part II, Para 3:

Requirements under Condition No.	Compliance status of disclosure of Schedule XI, Part II, Para 3
3(i)(a) The turnover	Complied
3 (i)(b) Commission paid to the selling agent	Not Applicable
3(i)(c) Brokerage and discount on sales, other than the usual trade discount	Not Applicable
3(i)(d)(i) The value of the raw materials consumed, giving item wise as possible	Complied
3(i)(d)(ii) The opening and closing stocks of goods produced	Complied
3(i)(e) In the case of trading companies, the purchase made and the opening and closing stocks	Complied
3(i)(f) In the case of companies rendering or supplying services, the gross income derived from services rendered or supplied	Complied
3(i)(g) Opening and closing stocks, purchases and sales and consumption of raw materials with value and quantity break-up for the company, which falls under one or more categories i.e. manufacturing and/or trading	Complied
3(i)(h) In the case of other companies, the gross income derived under different heads	Not Applicable
3(i)(i) Work-in-progress, which have been completed at the commencement and at the end of the accounting period	Complied
3(i)(j) Provision for depreciation, renewals or diminution in value of fixed assets	Complied
3(i)(k) Interest on the debenture paid or payable to the Managing Director, Managing Agent and Manager	Not Applicable
3(i)(l) Charge of income tax and other taxation on profits	Complied
3(i)(m) Revised for repayment of share capital and repayment of loans	Complied
3(i)(n)(i) Amount set aside or proposed to be set aside, to reserve, but not including provisions made to meet any specific liability, contingency or commitment, know to exist at the date as at which the balance sheet is made up	Not Applicable
3(i)(n)(ii) Amount withdrawn from above mentioned reserve	Not Applicable
3(i)(o)(i) Amount set aside to provisions made for meeting specific liabilities, contingencies of commitments	Not Applicable
3(i)(o)(ii) Amount withdrawn from above mentioned provisions, as no longer required	Not Applicable
3(i)(p) Expenditure incurred on each of the following items, separately for each item: (i) Consumption of stores and spare parts (ii) Power and Fuel (iii) Rent (iv) Repairs of Buildings (v) Repairs of Machinery (vi) (1) Salaries, wages and bonus (2) Contribution to provident and other funds (3) Workmen and staff welfare expenses to the extent not adjusted from any previous provision or reserve.	Complied

F. Disclosure of Advances, Deposits and Pre-payments of Schedule XI of the Companies Act, 1994:

The details break-up of Advances, Deposits and Pre-payments as per requirement of Schedule XI of the Companies Act, 1994 as stated below:

Particulars	30-06-2026	30-06-2025
Advances, Deposits and Pre-payments exceeding 6 months	623,545,700	623,535,700
Advances, Deposits and Pre-payments not exceeding 6 months	785,876,375	747,431,581
Other Advances, Deposits & Pre-payments less provision	Nil	Nil
Advances, Deposits and Pre-payments considered good and secured	Nil	Nil
Advances, Deposits and Pre-payments considered goods without security	1,409,422,074	1,370,967,281
Advances, Deposits and Pre-payments considered doubtful or bad	Nil	Nil
Advances, Deposits and Pre-payments due by Directors	Nil	Nil
Advances, Deposits and Pre-payments due by other officers (against salary)	-	49,329
Advances, Deposits and Pre-payments due from companies under same management	-	-
Maximum Advances, Deposits & Pre-payments due by Directors	Nil	Nil
Maximum Advances, Deposits & Pre-payments due by Officers at any time	Nil	Nil

These financial statements should be read in conjunction with the annexed notes and were approved by the Board of Directors on 28 October, 2026 and were signed on its behalf by :

Company Secretary	Chief Financial Officer	Director	Chairman/Managing Director

MEGHNA CEMENT MILLS PLC.
Schedule of Property, Plant & Equipment
as at 30 June, 2026

a) Based on Cost

i) Own Assets

Annexure- A/01

Sl. No	PARTICULARS	Cost				Rate of Dep(%)	Depreciation				Written down Value As on 30.06.2026
		Balance as on on 01.07.2025	Addition during the year	Adjustment/ Disposal	Total cost as on 30.06.2026		Balance as on 01.07.2025	Charged during the year	Adjustment/ Disposal	Accumulated Dep. on 30.06.2026	
		1	2	3	4(1+2-3)	5	6	7	8	9(6+7-8)	10(4-9)
01.	Leasehold Land	17,643,565	-	-	17,643,565		-	-	-	-	17,643,565
02.	Freehold Land	23,521,494	-	-	23,521,494		-	-	-	-	23,521,494
03.	Building & other consturction	5,079,840,988	-	-	5,079,840,988	5	370,213,091	89,192,558	-	459,405,649	4,620,435,340
04.	Plant & Machinery	3,508,190,214	-	-	3,508,190,214	4-18.67	979,371,471	46,075,077	-	1,025,446,549	2,482,743,666
05.	Furniture and Fixture	19,907,153	124,678	-	20,031,831	10	19,671,335	360,496	-	20,031,831	(0)
06.	Office Equipment	45,861,200	1,574,350	-	47,435,550	22.79	42,263,768	594,755	-	42,858,523	4,577,028
07.	Motor Vehicles	127,073,690	360,500	-	127,434,190	20	87,072,167	4,036,202	-	91,108,369	36,325,821
08.	Vesseles	2,009,001,687	-	-	2,009,001,687	5	233,863,901	44,378,445	-	278,242,346	1,730,759,342
09.	Factory Apparatus & Equipment	4,497,677	-	-	4,497,677	32.25	4,259,032	77,560	-	4,336,592	161,085
10.	Sundry Assets	26,288,957	7,000	-	26,295,957	11.6	13,631,167	734,558	-	14,365,725	11,930,232
	Total Taka:	**10,861,826,627**	**2,066,528**	**-**	**10,863,893,154**		**1,750,345,932**	**185,449,651**	**-**	**1,935,795,583**	**8,928,097,571**

ii) Leased Assets

01.	Vehicle	150,867,391	-	-	150,867,391	10	150,246,597	62,079	-	150,308,676	558,715
	Total Taka:	**150,867,391**	**-**	**-**	**150,867,391**		**150,246,597**	**62,079**	**-**	**150,308,676**	**558,715**
	Total Taka:(i+ii)	**11,012,694,018**	**2,066,528**	**-**	**11,014,760,546**		**1,900,592,528**	**185,511,730**	**-**	**2,086,104,259**	**8,928,656,287**

HB Tower, 1st & 4th Floor,
Free School Street,
Panthapath, Dhaka 1205

Schedule of Property, Plant & Equipment
as at 30 June, 2026

b) Revaluation

Sl. No	PARTICULARS	Cost				Rate of Dep(%)	Depreciation				Written down Value As on 30.06.2026
		Balance as on on 01.07.2025	Addition during the year	Adjustment/ Disposal	Total cost as on 30.06.2026		Balance as on 01.07.2025	Charged during the year	Adjustment/ Disposal	Accumulated Dep. on 30.06.2026	
		1	2	3	4(1+2-3)	5	6	7	8	9(6+7-8)	10(4-9)
01.	Leasehold Land.	6,131,435	-	-	6,131,435		-	-	-	-	6,131,435
02.	Building & other Consturction	61,600,426	-	-	61,600,426	2-6.67	25,818,184	715,645	-	26,533,829	35,066,598
03.	Plant & Machinery	164,121,362	-	-	164,121,362	4-18.67	156,328,380	311,719	-	156,640,099	7,481,263
04.	Furniture and Fixture	1,666,583	-	-	1,666,583	10	1,666,583	-	-	1,666,583	-
05.	Office Equipment	-	-	-	-	22.79	-	-	-	-	-
06.	Motor Vehicles	-	-	-	-	20	-	-	-	-	-
07	Factory Apparatus	-	-	-	-		-	-	-	-	-
	& Equipment	1,007,221	-	-	1,007,221	32.25	1,007,221	-	-	1,007,221	-
08.	Sundry Assets	-	-	-	-	11.6	-	-	-	-	-
	Total Taka:	**234,527,027**	**-**	**-**	**234,527,027**		**184,820,368**	**1,027,364**	**-**	**185,847,732**	**48,679,296**
	Total Taka:(a+b)	**11,247,221,045**	**2,066,528**	**-**	**11,249,287,573**		**2,085,412,896**	**186,539,094**	**-**	**2,271,951,991**	**8,977,335,581**

c) Intangible assets

01.	Software SAP ECC6.0	14,838,700			14,838,700	10	14,838,700			14,838,700	-
	Total Taka:	**14,838,700**	**-**	**-**	**14,838,700**		**14,838,700**	**-**	**-**	**14,838,700**	**-**
Total Balance as on 30-06-26		**11,262,059,745**	**2,066,528**	**-**	**11,264,126,273**		**2,100,251,596**	**186,539,094**	**-**	**2,286,790,691**	**8,977,335,581**
Balance as on on 30-06-25		**11,187,031,489**	**75,028,257**	**-**	**11,262,059,745**		**1,910,883,432**	**189,368,164**	**-**	**2,100,251,596**	**9,161,808,148**

Allocation of Depreciation:	**6/30/2026**
Cost of Goods Sold	102,596,502
Selling & Distribution Overhead	43,871,296
Administrative Overhead	40,071,296
	186,539,094