Mir Akhter Hossain Limited

Financial Statements (Unaudited)

As at and for the quarter ended 30 September 2026

MIR AKHTER HOSSAIN LIMITED

Consolidated Statement of Financial Position (Unaudited)

As at 30 September 2026

		SEPTEMBER 2026	JUNE 2026
Assets			
Non-current assets			
Property, plant and equipment	5.A	3,512,279,081	3,615,196,027
Investment in joint venture		18,765,373,347	18,150,915,229
Investment in Projects	6	567,472,071	567,472,071
Other non-current assets		40,347,704	40,000,000
		22,885,472,203	**22,373,583,329**
Current assets			
Advance, deposit and prepayments	8.A	1,038,975,830	1,136,576,805
Inventories	10	4,136,487,215	4,255,591,842
Investment in shares		13,557,205	12,916,910
Other receivable		367,177	590,741
Cash and cash equivalents	11.A	55,764,568	173,444,692
		5,245,151,995	**5,579,120,991**
Total assets		**28,130,624,199**	**27,952,704,320**
Equity and liabilities			
Shareholders' equity			
Share capital	12	1,207,715,470	1,207,715,470
Share premium		1,042,284,530	1,042,284,530
Revaluation reserve	13	107,539,881	107,539,881
Fair value reserve		(11,814,123)	(12,924,468)
Retained earnings	14.A	2,811,159,031	2,994,300,282
Non Controlling Interest	14.B	102,502	105,887
		5,156,987,292	**5,339,021,582**
Non-current liabilities			
Deffered tax liability		3,325,976	3,325,976
Long term loan		18,526,366,787	18,318,095,290
Zero Coupon Bond		537,018,749	521,869,478
		19,066,711,512	**18,843,290,744**
Current liabilities			
Short term loan		3,533,222,768	3,390,417,487
Deferred LC		23,459,216	35,958,114
Unclaimed dividend account		3,830,585	3,743,663
Liabilities for expenses		339,258,862	328,760,287
Other payable		7,153,964	11,512,443
		3,906,925,395	**3,770,391,994**
Total liability		**22,973,636,906**	**22,613,682,738**
Total equity and liabilities		**28,130,624,198**	**27,952,704,320**

Chairman | Managing Director | Director

Company Secretary | Chief Financial Officer

MIR AKHTER HOSSAIN LIMITED

Consolidated Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

For the period from 01 July 2026 to 30 September 2026

		JULY 2026 TO SEPTEMBER 2026	JULY 2025 TO SEPTEMBER 2025
Revenue	15.A	82,898,209	92,867,953
Cost of execution of the contract		(61,629,279)	(70,096,357)
Gross profit		**21,268,930**	**22,771,596**
General and administration expenses		(22,417,629)	(26,052,123)
Profit from operations		**(1,148,699)**	**(3,280,527)**
Non-operating income		22,492	3,880
Interest expenses		(52,089,715)	(22,183,909)
Profit/(loss) before tax and WPPF		**(53,215,922)**	**(25,460,556)**
Contribution to WPPF		-	-
Profit/(loss) before tax from own construction business		**(53,215,922)**	**(25,460,556)**
Tax expense		(5,978,987)	(3,798,242)
Current		-	-
Deferred		(5,978,987)	(3,798,242)
Total Tax expense		(59,194,909)	(29,258,797)
Profit/(loss) after tax from own construction business		(123,952,506)	56,067,330
Profit/(loss) after tax from joint venture		**(183,147,416)**	**26,808,533**
Total net profit/(loss) after tax for the period			
Other comprehensive income:		1,113,128	**(6,497,738)**
Unrealized gain/ (loss) on investment in shares		**(182,034,288)**	**20,310,795**
Total comprehensive income(loss) for the period			
Total comprehensive income/(loss) attributable to:		**(182,034,288)**	**20,310,795**
Mir Akhtar Hossain Limited		(182,028,122)	20,309,622
Non-Controlling Interest		(6,166)	1,173
Basic earnings per share		**(1.52)**	**0.22**

Chairman | Managing Director | Director

Company Secretary | Chief Financial Officer

MIR AKHTER HOSSAIN LIMITED
Consolidated Statement of changes in equity (Unaudited)
For the period from 01 July 2026 to 30 September 2026

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation Reserve	Fair Value Reserve	Non-Controlling Interest	Total
	Taka		Taka				Taka
Balance as at 01 July 2025	1,207,715,470	1,042,284,530	3,875,079,435	107,539,881	(12,203,291)	119,757	6,220,535,782
Cash Dividend Paid			(65,209,774)				(65,209,774)
Adjustment			(20,901,236)				(20,901,236)
Profit after tax for the year 30 June 2026	-	-	(462,830,756)	-		-	(462,830,756)
Profit after tax from Joint Venture	-	-	(331,849,447)	-		-	(331,849,447)
NCI Portion of Loss in Subsidary	-	-	12,063	-	-	(12,063)	-
Other comprehensive income for the year	-	-	-	-	(721,176)	(1,807)	(722,984)
Balance as at 30 June 2026	**1,207,715,470**	**1,042,284,530**	**2,994,300,284**	**107,539,881**	**(12,924,467)**	**105,887**	**5,339,021,584**
Balance as at 01 July 2026	**1,207,715,470**	**1,042,284,530**	**2,994,300,284**	**107,539,881**	**(12,924,467)**	**105,887**	**5,339,021,584**
Profit after tax for the period ended 30 september 2026			**(59,194,909)**				**(59,194,909)**
Profit after tax from Joint Venture			**(123,952,506)**			**(6,166)**	**(123,952,506)**
NCI Portion of Loss in Subsidary			**6,166**			**(27,802)**	**-**
Other comprehensive income for the year			**-**		**(11,092,947)**		**(11,120,749)**
Balance as at 30 September 2026	**1,207,715,470**	**1,042,284,530**	**2,811,159,034**	**107,539,881**	**(24,017,414)**	**71,919**	**5,144,753,420**

Chairman

Managing Director

Director

Company Secretary

Chief Financial Officer

MIR AKHTER HOSSAIN LIMITED
Consolidated Statement of cash flows (Unaudited)
For the period from 01 July 2026 to 30 September 2026

	JULY 2026 TO SEPTEMBER 2026	JULY 2025 TO SEPTEMBER 2025
A. Cash flows from operating activities		
Cash receipts from customers	82,920,701	148,939,163
Cash paid to suppliers and employees	13,206,090	(76,014,488)
Cash generated from operation	96,126,791	72,924,675
Income tax deducted at source and paid	(5,973,558)	(3,797,931)
Net cash generated from operating activities	**90,153,233**	**69,126,744**
B. Cash flows from investing activities		
Purchase of property, plant and equipment	(47,124)	(15,469,886)
Investment in joint venture	(614,458,118)	(475,423,279)
Working capital progress	-	-
Investment in shares	472,833	-
Investment in projects	-	-
Net cash used in investing activities	**(614,032,409)**	**(490,893,165)**
C. Cash flows from financing activities		
Total loan net of repayment	443,052,574	248,799,386
Zero Coupon Bond	15,149,271	(6,168,544)
Interest paid	(52,089,715)	(22,183,909)
Unclaimed dividend paid	86,922	(31,728)
Net cash (used in)/from financing activities	**406,199,052**	**220,415,205**
D. Net increase/(decrease) in cash and cash equivalents (A+B+C)	(117,680,124)	(201,351,216)
E. Opening cash and cash equivalents	173,444,692	229,891,431
F. Closing cash and cash equivalents (D+E)	**55,764,568**	**28,540,215**
Net Operating Cashflow per share (Note-18)	**0.75**	**0.57**

Chairman | Managing Director | Director

Company Secretary | Chief Financial Officer

MIR AKHTER HOSSAIN LIMITED
Statement of Financial Position (Unaudited)
As at 30 September 2026

		SEPTEMBER 2026	JUNE 2026
Assets			
Non-current assets			
Property, plant and equipment	5	3,510,466,215	3,613,366,897
Investment in joint venture		18,765,373,347	18,150,915,229
Investments in Mir Securities Limited		79,800,000	79,800,000
Investment in projects	6	567,472,071	567,472,071
		22,923,111,633	**22,411,554,197**
Current assets			
Advance,deposit and prepayments	7	1,076,405,370	1,173,965,291
Inventories	10	4,136,487,215	4,255,591,842
Cash and cash equivalents	11	44,218,112	155,573,821
		5,257,110,697	**5,585,130,954**
Total assets		**28,180,222,331**	**27,996,685,152**
Equity and liabilities			
Shareholders' equity			
Share capital	12	1,207,715,470	1,207,715,470
Share premium		1,042,284,530	1,042,284,530
Revaluation reserve	13	107,539,881	107,539,881
Retained earnings	14	2,838,246,485	3,018,927,609
		5,195,786,366	**5,376,467,490**
Non-current liabilities			
Deffered tax liability		3,325,976	3,325,976
Long term loan		18,526,366,787	18,318,095,290
Zero Coupon Bond		537,018,749	521,869,478
		19,066,711,512	**18,843,290,744**
Current liabilities			
Short term loan		3,533,222,768	3,390,417,487
Deferred LC		23,459,216	35,958,114
Unclaimed dividend account		3,830,585	3,743,663
Liabilities for expenses		357,211,884	346,807,654
		3,917,724,453	**3,776,926,918**
Total liability		**22,984,435,964**	**22,620,217,662**
Total equity and liabilities		**28,180,222,331**	**27,996,685,152**

Chairman | Managing Director | Director

Company Secretary | Chief Financial Officer

MIR AKHTER HOSSAIN LIMITED

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

For the period from 01 July 2026 to 30 September 2026

		JULY 2026 TO SEPTEMBER 2026	JULY 2025 TO SEPTEMBER 2025
Revenue	15	82,915,608	91,965,208
Cost of execution of the contract		(61,415,591)	(69,976,979)
Gross profit		**21,500,017**	**21,988,229**
General and administration expenses		(20,360,322)	(24,147,211)
Profit from operations		**1,139,695**	**(2,158,982)**
Interest expenses		(52,089,715)	(22,183,909)
Profit before tax and WPPF		**(50,950,020)**	**(24,342,891)**
Contribution to WPPF		-	-
Profit/(loss) before tax from own construction business		**(50,950,020)**	**(24,342,891)**
Tax expense			
Current	16	(5,778,598)	(3,683,402)
Deferred		-	-
Total tax expense		(5,778,598)	(3,683,402)
Profit/(loss) after tax from own construction business		(56,728,618)	(28,026,292)
Profit/(loss) after tax from joint venture		(123,952,506)	56,067,330
Total net profit/(loss) after tax for the period		**(180,681,125)**	**28,041,038**
Other comprehensive income		-	-
Total comprehensive income/(loss) for the period		**(180,681,125)**	**28,041,038**
Basic earnings per share		**(1.50)**	**0.23**

Chairman | Managing Director | Director

Company Secretary | Chief Financial Officer

MIR AKHTER HOSSAIN LIMITED

Statement of changes in equity (Unaudited)

For the period from 01 July 2026 to 30 September 2026

Particulars	Share capital	Share Premium	Reserves and surplus		Total
			Retained earnings	Revaluation reserve	
	Taka		Taka		Taka
Balance as at 01 July 2025	1,207,715,470	1,042,284,530	3,894,893,652	107,539,881	6,252,433,533
Cash dividend paid	-	-	(65,209,774)	-	(65,209,774)
Adjustment	-	-	(20,901,236)	-	(20,901,236)
Profit after tax for the year 30 June 2026	-	-	(458,005,585)	-	(458,005,585)
Profit after tax from joint venture	-	-	(331,849,447)	-	(331,849,447)
Balance as at 30 June 2026	**1,207,715,470**	**1,042,284,530**	**3,018,927,609**	**107,539,881**	**5,376,467,490**
Balance as at 01 July 2026	**1,207,715,470**	**1,042,284,530**	**3,018,927,609**	**107,539,881**	5,376,467,490
Profit after tax for the period ended 30 September 2026	-	-	**(56,728,618)**	-	(56,728,618)
Profit after tax from joint venture	-	-	**(123,952,506)**	-	(123,952,506)
Balance as at 30 September 2026	**1,207,715,470**	**1,042,284,530**	**2,838,246,485**	**107,539,881**	**5,195,786,366**

Chairman | **Managing Director** | **Director**

Company Secretary | **Chief Fiancial Officer**

MIR AKHTER HOSSAIN LIMITED
Statement of cash flows (Unaudited)
For the period from 01 July 2026 to 30 September 2026

	JULY 2026 TO SEPTEMBER 2026	JULY 2025 TO SEPTEMBER 2025
A. Cash flows from operating activities		
Cash receipts from customers	82,915,608	148,032,538
Cash paid to suppliers and employees	19,766,348	(74,001,603)
Cash generated from operation	**102,681,956**	**74,030,935**
Income tax deducted at source and paid	(5,778,598)	(3,683,402)
Net cash generated from operating activities	**96,903,358**	**70,347,533**
B. Cash flows from investing activities		
Purchase of property, plant and equipment	-	(15,469,886)
Investment in joint venture	(614,458,118)	(475,423,278)
Investment in projects	-	-
Net cash used in investing activities	**(614,458,118)**	**(490,893,164)**
C. Cash flows from financing activities		
Total loan net of repayment	443,052,574	248,799,386
Zero Coupon Bond	15,149,271	(6,168,544)
Interest paid	(52,089,715)	(22,183,909)
Unclaimed dividend aid	86,922	(31,728)
Net cash (used in)/from financing activities	**406,199,052**	**220,415,205**
D. Net increase/(decrease) in cash and cash equivalents (A+B+C)	(111,355,708)	(200,130,426)
E. Opening cash and cash equivalents	155,573,821	220,779,052
F. Closing cash and cash equivalents (D+E)	**44,218,112**	**20,648,626**
Net Operating Cashflow per share (Note-18)	**0.80**	**0.58**

Chairman

Managing Director

Director

Chief Financial Officer

Company Secretary

Mir Akhter Hossain Limited

Notes to the financial statements
As at and for the quarter ended 30 September 2026

1. Legal Status and Nature of the Company

1.1 Mir Akhter Hossain Limited ["MAHL"] was incorporated as Private Company Limited by shares on July 18, 1980 vide registration # C-8196/35 with Registrar of Joint Stock Companies & Firm under the Companies act, 1913.

1.2 The company has been listed with both the Dhaka Stock Exchange Limited (DSE) and Chittagong Stock Exchange Limited (CSE) on January 26, 2021.

1.3 The address of the corporate office of the company is at 430/1, Tejgaon I/A, Dhaka-1208.

1.4 The company owns and operates a construction business. In addition to working under its own name, MAHL also executes several construction work under Joint Venture agreements.

1.5 Mir Securities Limited ('MSL') was incorporated in Bangladesh on 2 March 2021 vide registration # C-169341/2021 as a private company limited by shares under the Companies Act, 1994. The registered office of the Company is situated at 430/1(1st Floor), Tejgaon I/A, Dhaka-1208. It is a subsidiary Company of Mir Akhter Hossain Limited.

2. Basis of preparation

2.1 Statement of compliance

These financial statements are individual financial statements of MAHL, and have been prepared in accordance with International Financial Reporting Standards (IFRS), the Companies Act, 1994, the Securities and Exchange Rules, 1987, relevant guidelines issued by the Bangladesh Securities and Exchange Commission (BSEC) , Income Tax Ordinance 1984, VAT and Supplementary duty Act 2012, Regulations of Dhaka and Chittagong Stock Exchange, Bangladesh Labour Act 2006 (Amendment in 2013) and Bangladesh Labour Rules 2015, Financial Reporting Act 2015 and other applicable laws in Bangladesh. These indivdual financial statements present the financial position and performance of MAHL and its investment in Joint Ventures with multiple entities.

These financial statements have been prepared on going concern basis. Unless otherwise specifically mentioned, historical cost principle has been followed for the purpose of the financial statements.

2.2 Structure, content and presentation of financial statements

Being the general purpose financial statements, the presentation of these financial statements is in accordance with the guidelines provided by IAS 1: "Presentation of Financial Statements". A complete set of financial statements comprises:

i) Consolidated and Separate Statement of Financial Position;
ii) Consolidated and Separate Statement of Profit or Loss and Other Comprehensive Income;
iii) Consolidated and Separate Statement of Changes in Equity;
iv) Consolidated and Separate Statement of Cash Flows;
v) Notes to the Consolidated and Separate Financial Statements, comprising a summary of significant accounting policies and other explanatory information to the financial statements.

2.3 **Basis of consolidation**

(i) Subsidiaries

The financial statements of subsidiary, Mir Securities Limited ('MSL') has been fully consolidated as Mir Akhter Hossain Limited ('MAHL') directly controls more than 50% of the voting rights of MSL. The accounting policies of MSL have been aligned with the policies adopted by Mir Akhtar Hossain Limited.

(ii) Non-controlling interests

Non-controlling interest (NCI) is the equity interest in MSL not attributable to MAHL. NCI is calculated at MSL's proportionate share of identifiable net assets at the date of acquisition as per para 19 of IFRS 3: Business Combinations. NCI is presented in the consolidated statement of financial position, separately from the equity of the shareholders of MAHL as per paragraph 22 of IFRS 10: Consolidated Financial Statements.

In accordance with paragraph B94 of IFRS 10: Consolidated Financial Statements, the Group attributes the profit or loss and each component of the other comprehensive income to the owners of the parent and to the non-controlling interests even if the results in the non-controlling interest having a deficit balance.

(iii) Loss of control

When MAHL loses control over it's subsidiary, it derecognises the assets and liabilities of the subsidiary and any related NCI and other components of the equity. Any resulting gain or loss is recognised in the profit or loss. Any interest retained in the former subsidiary is measured at fair value when control is lost.

(iv) Intragroup transactions

Intra-group balances and transactions, and any unrealised income and expenses arising from intra-group transactions, are eliminated in preparing the consolidated financial statements. Unrealised gains arising from transactions with equity accounted investees are eliminated against the investment to the extent of MAHL's interest in the investee. Unrealised losses, if any, are eliminated in the same way as unrealised gains but only to the extent that there is no evidence of impairment.

3. **Going concern**

These financial statements have been prepared on going concern basis. The company has adequate resources to continue its operation for the foreseeable future. For this reason the directors continue to adopt going concern basis in preparing the financial statements. The current resources and credit facilities of the company are sufficient to meet the present requirements of its existing business.

4. **Significant accounting policies**

The same accounting policies and methods of computation have been followed in these interim financial statements as were applied in the preparation of the financial statements of Mir Akhter Hossain Limited as at and for the Quarter ended 30 September 2026.

Notes to the financial statements

5. Property, plant and equipment

Particulars	Land	Building	Plant and machinery	Spare parts & Office equipment	Furniture fixtures and fittings	Shuttering Material	Motor vehicles	Warehouse & Workshop (CWIP)	Total
AS AT 30 September June 2026	Taka		Taka	Taka	Taka	Taka	Taka	Taka	Taka
Cost or valuation									
As at 01 July 2026	482,065,433	154,138,973	2,141,155,354	3,544,752,323	96,151,482	1,702,944,805	850,714,730	166,730,758	**9,138,653,858**
Addition during the period	-	-	-	-	-	-	-	-	**-**
As at 30 September 2026	**482,065,433**	**154,138,973**	**2,141,155,354**	**3,544,752,323**	**96,151,482**	**1,702,944,805**	**850,714,730**	**166,730,758**	**9,138,653,858**
Accumulated depreciation									
As at 01 July 2026	-	5,787,766	1,346,969,449	2,199,923,401	53,066,224	1,183,294,093	664,051,609	72,194,419	**5,525,286,961**
Charge during the period	-	741,756	29,781,971	33,620,723	1,077,131	25,982,536	9,333,156	2,363,408	**102,900,682**
As at 30 September 2026	**-**	**6,529,522**	**1,376,751,420**	**2,233,544,124**	**54,143,355**	**1,209,276,629**	**673,384,765**	**74,557,827**	**5,628,187,643**
Net book value									
As at 30 September 2026	**482,065,433**	**147,609,451**	**764,403,934**	**1,311,208,199**	**42,008,127**	**493,668,176**	**177,329,965**	**92,172,931**	**3,510,466,215**
AS AT 30 June 2026									
Cost or valuation									
As at 01 July 2025	482,065,433	143,297,175	2,129,682,888	3,537,877,197	96,151,482	1,663,102,257	844,264,730	166,730,758	**9,063,171,920**
Addition during the year	-	10,841,798	11,472,466	6,875,126	-	39,842,548	6,450,000	-	**75,481,938**
As at 30 June 2026	**482,065,433**	**154,138,973**	**2,141,155,354**	**3,544,752,323**	**96,151,482**	**1,702,944,805**	**850,714,730**	**166,730,758**	**9,138,653,858**
Accumulated depreciation									
As at 01 July 2025	-	2,865,944	1,207,498,204	2,050,726,746	48,278,973	1,056,856,784	618,254,788	61,690,381	**5,046,171,820**
Charge during the year	-	2,921,822	139,471,245	149,196,655	4,787,251	126,437,309	45,796,821	10,504,038	**479,115,141**
As at 30 June 2026	**-**	**5,787,766**	**1,346,969,449**	**2,199,923,401**	**53,066,224**	**1,183,294,093**	**664,051,609**	**72,194,419**	**5,525,286,961**
Net book value									
As at 30 June 2026	**482,065,433**	**148,351,207**	**794,185,905**	**1,344,828,922**	**43,085,258**	**519,650,712**	**186,663,121**	**94,536,339**	**3,613,366,897**

		Sep-2026	June-2026
5.A Consolidated Property, plant and equipment			
This is made as follows:			
Property, plant and equipment-MAHL		3,510,466,215	3,613,366,897
Property, plant and equipment-MSL		1,812,866	1,829,130
Closing Balance		**3,512,279,081**	**3,615,196,027**
6. Investment in Projects			
Balance as at 01 July		567,472,071	588,187,071
Add: Addition during the year		-	1,485,000
		-	
		567,472,071	**589,672,071**
Less: Refund during the year		-	(2,200,000)
Less: Write-off		-	(20,000,000)
Closing Balance		**567,472,071**	**567,472,071**
7. Advance,deposit and prepayments			
Advances	7.1	649,490,018	665,345,534
Security Deposits (Retention Money)	7.2	406,823,762	488,528,168
Prepayment	7.3	20,091,590	20,091,590
		1,076,405,370	**1,173,965,291**
7.1 Advance			
Advance & Prepayments			
Advances to employees against salary		5,542,126	1,958,086
Advances to suppliers		624,719,297	644,194,488
Advances to Mir Securitites Ltd.		19,228,595	19,192,960
Advance income tax	7.1.1	-	-
		649,490,018	**665,345,534**
7.1.1 Advance income tax			
Balance as at 01 July		-	20,901,237
AIT on Import		215,217	6,233,141
AIT on Contract revenue		4,755,881	40,465,982
AIT on STD & FDR accounts		-	1,421,799
AIT on the registration of Car and Vehicle		807,500	3,969,000
		5,778,598	**72,991,159**
Less: Provision for tax		**(5,778,598)**	**(52,089,923)**
Less:Adustment		-	**(20,901,236)**
Closing Balance		-	-

7.2 Security Deposits (Retention Money)

Security Deposits		
Balance as at 01 July	488,528,168	566,999,457
Add: Security deposits retained by the employer	3,589,226	15,638,475
Less: Refund during the period	(85,293,631)	(94,109,764)
Closing Balance	**406,823,762**	**488,528,168**

7.3 Prepayment

VAT refund:		
Opening	20,091,590	20,091,590
Add: Opening balance adjustment	-	-
Closing Balance	**20,091,590**	**20,091,590**

8A. Consolidated Advance & Prepayments

Advance, deposit & prepayments - MAHL	1,076,405,370	1,173,965,291
Advance, deposits & prepayments- MSL	299,055	304,473
Less: Intercompany advance elimination	(37,728,595)	(37,692,960)
	1,038,975,830	**1,136,576,804**

10. Inventories

Stocks		
Work-in-process	902,381,965	1,800,670,840
Raw materials	3,156,748,889	2,377,564,641
Goods-in-transit	77,356,361	77,356,361
	4,136,487,215	**4,255,591,842**

11. Cash and cash equivalents

Cash in hand	4,325,680	7,732,043
Cash at banks		
Cash at bank	39,892,432	89,073,251
Cheque in hand	-	58,768,526
	39,892,432	**147,841,778**
	44,218,112	**155,573,821**

11.1 Cash at bank

Cash at bank MAHL	39,892,432	89,073,251
	39,892,432	**89,073,251**

11.A Consolidated Cash and cash equivalents

Cash and cash equivalents- MAHL	44,218,112	155,573,821
Cash hand & cash at bank - MSL	11,546,456	17,870,871
	55,764,568	**173,444,692**

Notes to the financial statements

	Sep-2026 Taka	June-2026 Taka
12. Share capital		
Authorised		
200,000,000 Ordinary shares of Tk 10 each	**2,000,000,000**	**2,000,000,000**
Issued, subscribed and paid-up		
120,771,547 Ordinary shares of Tk 10 each issued	1,207,715,470	1,207,715,470
	1,207,715,470	**1,207,715,470**

Shareholding position of the company

	Nominal value (Taka)		Percentage of holding (%)	
	30-09-2026	**30-06-2026**	**30-09-2026**	**30-06-2026**
Sponsors/Directors	586,670,000	586,670,000	48.58%	48.58%
Institutions	84,676,260	89,429,750	7.01%	7.40%
General Public	536,369,210	531,615,720	44.41%	44.02%
	1,207,715,470	**1,207,715,470**	**100%**	**100%**

13. Revaluation Reserve		
Revaluation reserve	110,865,857	110,865,857
Less: Deferred tax liabilities on revaluation reserve	(3,325,976)	(3,325,976)
	107,539,881	**107,539,881**
14. Retained earnings		
Opening Balance	3,018,927,609	3,894,893,652
Profit transferred from statement of comprehensive income	(56,728,618)	(458,005,585)
Cash Dividend Declared	-	(65,209,774)
Transferred from joint venture business	(123,952,506)	(331,849,447)
Less: Adjustment	-	(20,901,236)
Closing Balance	**2,838,246,485**	**3,018,927,609**
14A. Consolidated Retained earnings		
Opening Balance	2,994,300,282	3,875,079,434
Profit transferred from statement of comprehensive income	(56,728,618)	(458,005,585)
NCI Portion of Loss in Subsidary	(2,460,125)	(4,813,109)
Transferred from joint venture business	(123,952,506)	(331,849,447)
Cash Dividend Declared	-	(65,209,774)
Less: Adjustment	-	(20,901,236)
Closing Balance	**2,811,159,032**	**2,994,300,282**
14.B Non-Contolling Interest in MSL		
Balance as at 01 July	105,887	119,757
NCI Portion of MSL loss for the year	(6,166)	(12,063)
NCI Portion of MSL unrealized loss for the year	(27,802)	(1,807)
	71,919	**105,887**

		July to September 2026	July to September 2025
15.	**Revenue**		
	Project wise Turnover		
	Sl. No. Project Name	**Amount**	**Amount**
	1 Chevron Bangladesh (BD)Block Twelve Ltd.	11,131,108	36,131,275
	2 Relaince Insurance Ltd.	-	20,313,726
	3 SCRP	-	4,933,718
	4 SCSRP (Railway)	30,505,073	-
	5 Munshiganj Bridge, MSBP	41,279,426	30,586,489
	Total Revenue	**82,915,608**	**91,965,208**
15A.	**Consolidated Revenue**		
	Revenue - MAHL	82,915,608	375,843,666
	Revenue - MSL	(17,399)	878,397
		82,898,209	**376,722,063**

16 Current tax

In Taka	2026	2025
1) Construction business income (as per ITA-163 income)	**4,971,098**	**1,650,402**
2) Taxes on vehicle registration	**807,500**	**2,033,000**
Total current tax expense	**5,778,598**	**3,683,402**
	5,778,598	**3,683,402**

Consolidated current tax

In Taka	2026	2025
Current tax MAHL	**5,778,598**	**3,683,402**
Current tax MSL	**-**	**-**
	5,778,598	**3,683,402**

The current tax expense is calculated as per Section 163 of the Income Tax Act, 2023 which described the minimum tax to be paid by the Company. Therefore no further effective tax rate reconciliation is necessary.

As per Paragraph 81(C) of IAS 12 Income Taxes an explanation of the relationship between tax expense (income) and accounting profit is provided below:

In Taka	2026	2025
Net Profit before tax	**(50,950,020)**	**(24,342,891)**
Income Tax Rate - 20.0% [A]	**(10,190,004)**	**(4,868,578)**
Income Tax deducted at Source [B]	**4,971,098**	**1,650,402**
Minimum tax U/S 163 of Income tax Act 2023 - 0.6% of Revenue [C]	**497,494**	**551,791**
Income tax provision for the year: Higher of [A, B & C]	**4,971,098**	**1,650,402**

Notes to the financial statements

		July to September 2026	July to September 2025
17.	**Basic earnings per share**		
	Net profit for the period	(180,681,125)	28,041,038
	Weighted Average Number of shares outstanding	120,771,547	120,771,547
	Basic earnings per share	**(1.50)**	**0.23**
17.1A	**Consolidated Earnings Per Share:**		
	Consolidated Net profit for the period	(183,147,416)	26,808,533
	Number of shares	120,771,547	120,771,547
	Consolidated Basic earnings per share (EPS)	**(1.52)**	**0.22**

Diluted earnings per share :

No diluted earnings per share is required to be calculated for the period as there was no scope for dilution during this period.

18.	**Net Operating Cashflow per share**		
	Net Operating Cashflow	96,903,358	70,347,533
	Weighted Average Number of shares outstanding	120,771,547	120,771,547
	Net Operating Cash flow per share (NOCFPS)	**0.80**	**0.58**
18.1	**Consolidated Net Operating Cashflow per share**		
	Net Operating Cashflow	90,153,233	69,126,744
	Number of shares	120,771,547	120,771,547
	Consolidated Net Operating Cashflow per share (NOCFPS)	**0.75**	**0.57**

		Sep-2026 Taka	June-2026 Taka
19	**Net Assets Value per Share**		
	Net Assets (with revaluation)	5,195,786,366	5,376,467,490
	Weighted Average Number of shares outstanding	120,771,547	120,771,547
	Net Asset value per share (NAVPS)	**43.02**	**44.52**
	Net Assets (without revaluation)	5,088,246,485	5,268,927,609
	Weighted Average Number of shares outstanding	120,771,547	120,771,547
	Net Asset value per share (NAVPS)	**42.13**	**43.63**
19.1	**Consolidated Net Assets Value per Share**		
	Net Assets (with revaluation)	5,156,987,292	5,339,021,582
	Number of shares	120,771,547	120,771,547
	Consplidated Net Asset value per share (NAVPS)	**42.70**	**44.21**
	Net Assets (without revaluation)	5,049,447,411	5,231,481,701
	Number of shares	120,771,547	120,771,547
	Consolidated Net Asset value per share (NAVPS)	**41.81**	**43.32**

Notes to the financial statements

20. Related party transactions (as per IAS-24)

Name of parties	Relationship	Purpose	September '2026	June '2026
Directors Remuneration	Director	Salary and Festival Bonus	**2,240,000**	2,240,000
Mir Telecom Ltd.	Common Directorship	Intercompany Loan	**1,022,820,110**	1,018,781,365
Bangla Telecom Ltd.	Common Directorship	Intercompany Loan	**531,054,949**	529,291,784
Mir Securities Limited	Subsidiary	Investment	**79,800,000**	79,800,000
		Current Balance	**19,228,595**	19,090,660

Details of Transactions:

Name of parties	Opening Balance	Addition	Adjustments	Closing Balance
Directors Remuneration	2,240,000	-	-	**2,240,000**
Mir Telecom Ltd.	1,018,781,365	14,038,745	10,000,000	**1,022,820,110**
Bangla Telecom Ltd.	529,291,784	1,763,165	-	**531,054,949**
REGO Communications Ltd.	21,000,000	-	-	**21,000,000**
Colo Asia Limited	63,000,000	1,000,000	-	**64,000,000**
Mir Holdings Ltd.	50,000,000	30,000,000	-	**80,000,000**
Mir Energy Ltd.	7,150,000		-	**7,150,000**
Mir Ceramic Limited (loan)	-	24,500,000		**24,500,000**
Akhter Enterprise	23,400,000		-	**23,400,000**
Mrs.Sohela Hossain	72,500,000		-	**72,500,000**
Mir Nasir Hossain	48,200,000		-	**48,200,000**
SEZ	6,500,000	23,000,000	-	**29,500,000**
Mir Securities Limited	79,800,000	-	-	**79,800,000**
	19,192,960	35,635	-	**19,228,595**

Disclosure as per requirements of schedule XI, part-II ,para-4 of the companies act.-1994

Name of the Directors	Position	Remuneration	Bonus	Total
Mir Nasir Hossain	Managing Director	-	-	-
Mr. Shama-e-zaheer	Director & COO	-	-	-
Total				-