



**Monno Ceramic Industries Limited**  
Islampur, Dhamrai, Dhaka-1350  
**BALANCE SHEET**  
As at December 31, 2016  
(Unaudited)

Particulars	Note	July to December '16	30.06.2016 (Audited)
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment		2,348,938	2,346,943
At cost Less Depreciation		2,225,732	2,313,747
Investments		113,196	113,196
<b>CURRENT ASSETS</b>			
Investments	2	888,538	887,919
Trade & other Receivables		357,723	345,765
Advanced Deposits & Prepayments	3	169,226	174,381
Cash and Cash Equivalents		346,102	346,893
		15,485	18,330
<b>TOTAL ASSETS</b>		<b>3,227,466</b>	<b>3,244,882</b>
<b>EQUITY AND LIABILITIES</b>			
<b>SHAREHOLDERS' EQUITY</b>			
Issued and Paid-up Share Capital		2,200,000	2,200,000
Reserves & Surplus		2,027,466	2,046,770
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowing (Secured)		237,917	240,020
Deferred Liability		9,714	9,866
<b>CURRENT LIABILITIES</b>			
Short Term Borrowings		531,641	708,812
Trade & other Payables		26,787	53,473
Accrued Expenses		57,981	67,659
Unclaimed Dividend		24,039	18,659
Provision for Income Tax		13,597	13,829
Liabilities for other Finance		30,159	29,234
Total Liabilities & Share holders' equity		<b>3,227,466</b>	<b>3,244,882</b>
Net Assets Value per share		94.81	94.70

**HEAD OF ACCOUNTS & FINANCE**

*[Signature]*

**DIRECTOR**

**COMPANY SECRETARY**

*[Signature]*



**Monno Ceramic Industries Limited**  
Islampur, Dhamrai, Dhaka-1350  
**PROFIT & LOSS ACCOUNT**  
for the half year ended December 31, 2016  
(Unaudited)

Particulars	July to December '16	October to December '16	October to December '15
<b>Net Revenue</b>	394,408	190,153	190,413
Cost of Goods Sold	(321,815)	(155,066)	(157,293)
<b>Gross Profit</b>	72,593	35,087	33,120
Operating Expenses	(38,413)	(18,479)	(16,459)
Administrative Expenses	(21,228)	(10,239)	(9,146)
Selling and Distribution Expenses	(16,385)	(8,240)	(7,313)
Profit from Operations	34,180	16,608	16,661
Finance cost	(30,783)	(14,785)	(13,908)
<b>Net Profit (Loss) before contribution to WPF</b>	3,397	1,823	2,753
Contribution to WPF & WAF	(17)	(87)	(131)
<b>Net Profit (Loss) - Tax</b>	3,380	1,736	2,622
Income Tax Provision	(925)	(409)	(524)
<b>Net Profit after Tax, adjusted to statement of changes in equity</b>	<b>2,455</b>	<b>1,327</b>	<b>2,098</b>
Basic Earnings per share (per share value Tk. 10.00)	0.10	0.15	0.09

**STATEMENT OF CHANGES IN EQUITY**

For the half-year ended December 31, 2016.

Particulars	Share Capital	Dividend Equivalence Reserve	Retained Earnings	Proposed Dividend	Total as on 31.12.2015
Balance, July 01, 2016	237,280	21,700	1,05,182	-	2,206,050
Depreciation on Revaluation Assets	-	-	(12,208)	-	-
Proposed Dividend for the year 15-16	-	-	(11,984)	11,984.00	-
<b>Net Profit (Loss) for the half year</b>	-	-	2,801	-	2,501
At the end of half year December 31, 2016	237,280	21,700	1,11,927	11,964	2,266,551
Total number of shares @ Tk. 10.00 each					23,026,820
Share holders' equity per share					94.81



**Monno Ceramic Industries Limited**  
Islampur, Dhamrai, Dhaka-1350  
**STATEMENT OF CASH FLOW**  
for the half year ended December 31, 2016  
(Unaudited)

Particulars	July to December '16	July to December '15
<b>Cash Flows from Operating Activities:</b>		
Cash Receipts from Customers and Others	399,533	393,815
Cash Paid to Suppliers, Employees and others	(365,992)	(435,236)
Interest Paid	(20,793)	(30,380)
<b>Cash Flows from Investing Activities</b>	<b>(19,560)</b>	<b>(148,940)</b>
Acquisition of Assets	(19,560)	(148,940)
<b>Cash Flows from Financing Activities:</b>		
Increase/Decrease in Long Term Borrowings	(28,687)	220,284
Increase/(Decrease) in Short Term Borrowings	42,456	13,976
Dividend Paid	250	(150)
Deferred Liability	(152)	-
Increase/(Decrease) in cash & cash equivalents	(2,815)	11,355
Cash and Cash Equivalents at Beginning of Year	18,330	9,056
<b>Cash and Cash Equivalents at end of half-year</b>	<b>15,515</b>	<b>22,411</b>
Net operating cash flows per share @ 10.00	0.12	(3.00)

**STATEMENT OF CHANGES IN EQUITY**

For the half-year ended December 31, 2015

Particulars	Share Capital	Dividend Equivalence Reserve	Revenue Reserve & Surplus	Retained Earnings	Proposed Dividend	Total as on 31.12.2014
Balance, 01.07.14	239,280	21,700	1,224,461	93,392	-	2,378,833
Depreciation on Revaluation Assets	-	-	(12,786)	12,786	-	-
Proposed Dividend for the year 2014-15	-	-	-	(11,964)	11,964	-
<b>Net Profit (Loss) for the half year</b>	-	-	-	3,482	-	3,482
At the end of half year	239,280	21,700	1,208,675	97,698	11,964	2,279,315
Total number of shares @ Tk. 10.00 Each						23,026,820
Share holders' equity per share						95.26

**MANAGING DIRECTOR**

**CHAIRMAN**

*[Signature]*

*[Signature]*