



Monno Jute Stafflers Limited
Islampur, Dharmrai, Dhaka-1350
BALANCE SHEET
As at December 31, 2019
(Unaudited)

(Figure in Thousand)			
Particulars	Note	July to December 19	30.06.2019 (Audited)
ASSETS			
NON-CURRENT ASSETS			
Property, Plant and Equipment At cost Less Depreciation		23,695	25,981
CURRENT ASSETS			
Inventories	2	20,553	19,580
Trade & other Receivables		20,973	21,290
Advance, Deposits & Pre-payments	3	16,821	17,241
Cash and Cash Equivalents		3,018	2,812
TOTAL ASSETS		85,060	86,904
EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY			
Issued and Paid-up Share Capital		24,840	20,700
Revenue Reserve & Surplus		15,937	9,496
NON-CURRENT LIABILITIES			
Long Term Borrowing (Secured)		-	-
CURRENT LIABILITIES			
Short Term Borrowings		14,015	16,608
Trade & other Payables		15,957	28,199
Unclaimed Dividend		1,192	1,206
Provision for Deferred Tax		1,328	1,246
Provision for Income Tax		11,550	9,375
Liabilities for other Finance	4	241	74
Total Liabilities & Share holders' equity		85,060	86,904
Net Assets Value per share (Restated)		16.42	14.59



Monno Jute Stafflers Limited.
Islampur, Dharmrai, Dhaka-1350
PROFIT & LOSS ACCOUNT
for the half year ended December 31, 2019
(Unaudited)

(Figure in Thousand)				
Particulars	July to December 19	July to December 18	October to December 19	October to December 18
Revenue	70,254	86,823	36,230	51,752
Cost of Goods Sold	(56,203)	(69,458)	(28,292)	(42,883)
Gross Profit	14,051	17,365	7,938	8,869
Operating Expenses	(3,844)	(3,566)	(1,925)	(1,732)
Administrative Expenses	(2,828)	(2,636)	(1,417)	(1,268)
Selling and Distribution Expenses	(1,016)	(930)	(508)	(464)
Profit from Operations	10,207	13,799	6,013	7,137
Finance cost	(1,072)	(2,160)	(518)	(1,010)
Net Profit/(Loss) -Before contribution to WPPF	9,135	11,639	5,495	6,127
Contribution to WPPF & WWF	(435)	(554)	(262)	(292)
Net Profit/(Loss) - Tax	8,700	11,084	5,233	5,835
Income Tax Provision	(2,175)	(2,771)	(863)	(1,459)
Provision for deferred Tax	(84)	-	(43)	-
Net Profit after Tax -Transferred to statement of changes in equity	6,441	8,313	4,327	4,376
Basic Earning per share (Per share value Tk.10.00)(Restated)	2.59	3.35	1.74	1.76

STATEMENT OF CHANGES IN EQUITY
For the half year ended December 31, 2019

(Figure in Thousand)						
Particulars	Share Capital	Dividend Equalisation Reserve	General Reserve	Retained Earning	Proposed Dividend	Total As on 31.12.2019
Balance, July 01, 2019	20,700	-	3,794	5,702	-	30,196
Stock Dividend for the year 2018-2019	4,140	-	-	-	-	4,140
Net Profit/(Loss) for the half year	-	-	-	6,441	-	6,441
At the end of half year December 31, 2019	24,840	-	3,794	12,143	-	40,777
Total number of shares @ Tk. 10.00 each						2,484,000
Share holders' equity per share (Restated)						Taka 16.42



Monno Jute Stafflers Limited.
Islampur, Dharmrai, Dhaka-1350
STATEMENT OF CASH FLOW
for the half year ended December 31, 2019
(Unaudited)

(Figure in Thousand)		
Particulars	July to December 19	July to December 18
Cash Flows from Operating Activities:		
Cash Receipts from Customers and Others	70,571	80,463
Cash Paid to Suppliers	(64,345)	(75,653)
Cash Paid to Employees and others	(3,181)	(2,873)
Interest Paid	(1,072)	(1,650)
Cash Flows from Investing Activities	-	-
Acquisition of Assets	-	-
Cash Flows From Financing Activities:		
Increase/Decrease in Long Term Borrowings	-	-
Increase/ (Decrease) in Short Term Borrowings	(2,593)	(925)
Dividend Paid	(14)	(173)
Deferred Liability	-	-
Increase/(Decrease) in cash & cash equivalents	(634)	(811)
Cash and Cash Equivalents at Beginning of year	2,812	2,734
Cash and Cash Equivalents at end of half-year	2,178	1,923
Net operating cash flows per share @ 10.00 (Restated)	0.79	0.62

STATEMENT OF CHANGES IN EQUITY
For the half year ended December 31, 2018

Particulars	Share Capital	Dividend Equalisation Fund	General Reserve	Retained Earning	Proposed Dividend	Total as on 31.12.2018
Balance, 01.07.18	4,600	2,950	3,794	13,174	-	24,518
Proposed Dividend for the year 2017-18	-	-	-	-	-	-
Net Profit/(Loss) for the half year	-	-	-	8,313	-	8,313
At the end of half year December 31, 2018	4,600	2,950	3,794	21,487	-	32,831
Total number of shares @ Tk. 10.00 Each						460,000
Share holders' equity per share						Taka 71.37

ACTING CHIEF FINANCIAL OFFICER

COMPANY SECRETARY

DIRECTOR

MANAGING DIRECTOR

CHAIRMAN



Monno Jute Stafflers Limited.
Islampur, Dhamrai, Dhaka-1350
NOTES TO THE ACCOUNTS
for the half year ended December 31, 2019
(Unaudited)

1. Accounting policies and methods of computation followed same as those were adopted in the case of financial statements for the year ended 30th June, 2019.

(Figure in Thousand)		
	31st December, 2019	30th June, 2019
2 Inventories:		
I) Raw Materials	4,545	4,339
II) Finished Goods	13,758	13,042
III) Work-in-Process	1,234	1,201
IV) Stock of spare parts	1,016	998
V) Material -In-Transit	-	-
Total:	20,553	19,580
3 Advance, Deposits and Pre-Payments:		
a) Advance:		
I) Advance Payment of Income Tax	14,402	14,402
II) Other advances	416	440
	14,818	14,842
b) Deposits:		
Security deposits	187	187
Earnest Money Deposit	2	2
Value added tax	177	177
	366	366
c) Prepaid Insurance:	198	396
	198	396
d) Group Current Account	1,637	1,637
Total (a+b+c+d):	16,821	17,241



Monno Jute Stafflers Limited.
Islampur, Dhamrai, Dhaka-1350
NOTES TO THE ACCOUNTS
for the half year ended December 31, 2019
(Unaudited)

(Figure in Thousand)		
	31st December, 2019	30th June, 2019
4. Liability for other Finance:		
i) Security deposit	5	5
ii) Tax/Vat deducted at source	236	69
	241	74
** Net Asset Value (NAV) Per Share:		
The company has paid short term loan during the period as a result current liabilities of the company has reduced significantly. Therefore Net Asset Value (NAV) per share increased from the last Q2 period.		
** Earning Per Share(EPS):		
Revenue of the company has decreased from the last period as such the net profit after tax has decreased. Therefore, the Earning Per Share has decreased from the last Q2 period.		
** Net Operating Cash Flows (NOCF) Per Share:		
Cash flows of the company has increased due to payment to the suppliers and interest paid has decreased from the last Q2 period. Therefore Net Operating Cash Flows (NOCF) Per Share has increased.		

Half Yearly Accounts
as on the 31st December, 2019
(Unaudited)

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

&c

(Listing Regulation 17 (2) of Dhaka Stock Exchange (Listing) Regulations, 2015)



Monno Jute Stafflers Limited
Islampur, Dhamrai, Dhaka-1350