



Monno Ceramic Industries Limited
Islampur, Dhamrai, Dhaka-1350
BALANCE SHEET
As at December 31, 2020
(Unaudited)



Monno Ceramic Industries Limited.
Islampur, Dhamrai, Dhaka-1350
PROFIT & LOSS ACCOUNT
for the half year ended December 31, 2020
(Unaudited)



Monno Ceramic Industries Limited.
Islampur, Dhamrai, Dhaka-1350
STATEMENT OF CASH FLOW
for the half year ended December 31, 2020
(Unaudited)

(Figure in Thousand)			
Particulars	Note	July to December 20	30.06.2020 (Audited)
ASSETS			
NON-CURRENT ASSETS			
Property, Plant and Equipment	Sch-A	2,132,123	2,155,172
At cost Less Depreciation		112,540	112,540
CURRENT ASSETS		1,000,256	903,232
Inventories	1.00	390,408	362,238
Trade & other Receivables		192,279	137,372
Advance, Deposits & Pre-payments	2.00	36,838	38,195
Advance Income Tax	3.00	196,993	193,657
Group Current Account	4.00	167,115	160,115
Cash and Cash Equivalents		16,623	11,655
TOTAL ASSETS		3,244,919	3,170,944
EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY			
Share Capital	5.01	359,279	359,279
Revenue Reserve & Surplus		1,804,421	1,778,607
NON-CURRENT LIABILITIES		345,515	354,857
Long Term Borrowing (Secured)		126,363	134,249
Deferred Liability	6.00	209,620	211,076
Deferred Tax Liability		9,532	9,532
CURRENT LIABILITIES		735,704	678,201
Long Term Loans (Current Portion)		74,868	74,868
Short Term Borrowings		408,050	344,382
Trade & other Payables		110,980	125,094
Accrued Expenses	7.00	14,321	14,196
Unclaimed Dividend	8.00	1,649	3,218
Provision for Income Tax		83,055	74,936
Liabilities for other Finance	9.00	42,781	41,508
Total Liabilities & Share holders' equity		3,244,919	3,170,944
Net Assets Value per share		60.22	59.50

(Figure in Thousand)				
Particulars	July to December 20	July to December 19	October to December 20	October to December 19
Revenue	381,313	379,548	191,047	133,141
Cost of Goods Sold	(301,123)	(284,661)	(150,623)	(88,028)
Gross Profit	80,190	94,887	40,424	45,113
Operating Expenses	(17,057)	(21,217)	(8,514)	(10,153)
Administrative Expenses	(10,551)	(13,142)	(5,243)	(6,267)
Selling and Distribution Expenses	(6,506)	(8,075)	(3,271)	(3,886)
Profit from Operations	63,133	73,670	31,910	34,960
Finance cost	(29,033)	(30,658)	(13,418)	(14,823)
Other Income	-	22,387	-	-
Net Profit Before contribution to WPPF	34,100	65,399	18,492	20,137
Contribution to WPPF & WWF	(1,624)	(3,114)	(881)	(959)
Net Profit before Tax	32,476	62,285	17,611	19,178
Income Tax Provision @ 25.00%	(8,119)	(15,571)	(4,403)	(4,794)
Deferred Tax Income/(Expenses)	1,456	2,323	94	1,162
Net Profit after Tax - Transferred to statement of changes in equity	25,813	49,037	13,302	15,546
Basic Earning per share (Restated)	0.72	1.36	0.37	0.43

STATEMENT OF CHANGES IN EQUITY
For the half year ended December 31, 2020

Particulars	Share Capital	Dividend Equalisation Reserve	Revenue, Reserve & Surplus	Retained Earning	Proposed Dividend	Total As on 31.12.2020
Balance, July 01, 2020	359,279	21,700	1,804,643	(47,735)	-	2,137,887
Depreciation on Revaluation Assets	-	-	(10,153)	10,153	-	-
Cash Dividend declared during the year	-	-	-	(7,391)	7,391	-
Net Profit/(Loss) for the half year	-	-	-	25,813	-	25,813
At the end of half year December 31, 2020	359,279	21,700	1,794,490	(19,160)	7,391	2,163,700
Total number of shares @ Tk. 10.00 each						35,928
Share holders' equity per share						Taka 60.22

(Figure in Thousand)			
Particulars	Notes	July to December 20	July to December 19
Cash Flows from Operating Activities:			
Cash Receipts from Customers	10.00	326,406	390,818
Cash Paid to Suppliers	11.00	(321,909)	(223,082)
Cash Paid to Employees and others	12.00	(22,331)	(108,638)
Income Tax Expenses	3.00	(3,336)	-
Interest Paid		(28,075)	(30,658)
Cash Flows from Investing Activities		-	-
Acquisition of Assets		-	-
Cash Flows From Financing Activities:		54,213	(24,707)
Increase/Decrease in Long Term Borrowings		(7,866)	(1,914)
Increase/ (Decrease) in Short Term Borrowings		63,668	(25,802)
Increase/ (Decrease) Other Finance		-	3,410
Dividend Paid		(1,569)	(401)
Increase/(Decrease) in cash & cash equivalents		4,968	3,733
Cash and Cash Equivalents at Beginning of year		11,655	15,274
Cash and Cash Equivalents at end of half-year		16,623	19,007
Net operating cash flows per share (Restated)		(1.37)	0.79

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

Particulars	Share Capital	Dividend Equalisation Reserve	Revenue Reserve & Surplus	Retained Earning	Proposed Dividend	Total as on 31.12.2019
Balance, 01.07.19	326,617	21,700	1,825,902	(21,774)	-	2,152,445
Depreciation on	-	-	(10,630)	10,630	-	-
Proposed Dividend 2018-19	-	-	-	(32,662)	32,662	-
Net Profit/(Loss) for the half year	-	-	-	49,037	-	49,037
At the end of half year December 31, 2019	326,617	21,700	1,815,272	5,231	32,662	2,201,482
Total number of shares @ Tk. 10.00 Each						32,662
Share holders' equity per share						Taka 67.40

CHIEF FINANCIAL OFFICER

COMPANY SECRETARY

DIRECTOR

MANAGING DIRECTOR

CHAIRMAN



Monno Ceramic Industries Limited.
 Islampur, Dhamrai, Dhaka-1350
 NOTES TO THE ACCOUNTS
 for the half year ended December 31, 2020
 (Unaudited)



Monno Ceramic Industries Limited.
 Islampur, Dhamrai, Dhaka-1350
 NOTES TO THE ACCOUNTS
 for the half year ended December 31, 2020
 (Unaudited)

Half Yearly Accounts
 as on the 31st December, 2020
 (Unaudited)

Accounting policies and methods of computation followed same as those were adopted in the case of financial statements for the Half Year ended 31st December, 2020.

(Figure in Thousand)

	31st December, 2020	30th June, 2020
1.00 Inventories:		
I) Raw Materials	149,070	142,210
II) Finished Goods	53,980	54,773
III) Work-in-Process	128,951	126,888
IV) Stock of spare parts	38,502	37,703
V) Material -In-Transit	19,905	664
Total:	390,408	362,238

* There was not any other income during the period. Therefore the Net Net profit before tax has decreased. As such, EPS has decreased from the last Q2 period.

** NAVPS has increased due to increase of inventories.

*** NOCFPS negative due to Cash paid to supplier, Employee & others has increased and cash receipts from customer has decreased. Therefore NOCFPS has decreased from the last Q2 period.

(As required under rule 13 of the Securities and Exchange Rule, 1987)
 &
 (Listing Regulation 17 (2) of Dhaka Stock Exchange & Chittagong Stock Exchange (Listing) Regulations, 2015)



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