



Monno Agro & General Machinery Ltd.

MAGML

Islampur, Dhamrai, Dhaka-1350

STATEMENT OF FINANCIAL POSITION

As at March 31, 2021
(Unaudited)



Monno Agro & General Machinery Ltd.

MAGML

Islampur, Dhamrai, Dhaka-1350

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the 3rd Quarter ended March 31, 2021
(Unaudited)



Monno Agro & General Machinery Ltd.

MAGML

Islampur, Dhamrai, Dhaka-1350

Statement of Cash Flow

For the 3rd Quarter ended March 31, 2021
(Unaudited)

| (Figure in thousand) | | | |
|--|-------------|---------------------------|-------------------------|
| Particulars | Notes | 31.03.2021 (Unaudited) | 30.06.2020 (Audited) |
| ASSETS: | | | |
| NON-CURRENT ASSETS: | | | |
| | | 25,896 | 22,109 |
| Property, Plant & Equipment (At cost less depreciation) | | 25,896 | 22,109 |
| CURRENT ASSETS: | | | |
| | | 117,694 | 71,776 |
| Inventories | 1.00 | 55,497 | 19,315 |
| Trade and Other receivables | | 41,312 | 25,633 |
| Advance, Deposits and Prepayments | 2.00 | 17,657 | 17,517 |
| Cash and Cash Equivalents | | 3,228 | 9,311 |
| Total Assets: | Taka | 143,590 | 93,885 |
| EQUITY AND LIABILITIES: | | | |
| Shareholders' Equity | | | |
| | | 37,082 | 35,469 |
| Issued and Paid-up-Capital | 3.01 | 27,324 | 24,840 |
| Revenue Reserve & Surplus | | 9,758 | 10,629 |
| NON-CURRENT LIABILITIES | | | |
| Long Term Borrowing (Secured) | | - | - |
| CURRENT LIABILITIES | | | |
| | | 106,508 | 58,416 |
| Short Term Borrowings | | 83,998 | 20,451 |
| Trade & other Payables | | 4,103 | 23,084 |
| Unclaimed Dividend | 5.00 | 2,815 | 2,201 |
| Provision for Income Tax | | 12,790 | 11,108 |
| Provision for Deferred Tax | 4.00 | 2,122 | 1,173 |
| Liabilities for other Finance | 6.00 | 680 | 399 |
| Total Liabilities and Shareholder's Equity | Taka | 143,590 | 93,885 |
| Net Assets Value Per Share | | 13.57 | 14.28 |
| Net Assets Value Per Share (Resteated) | | 13.57 | 12.98 |

| (Figure in thousand) | | | | |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Particulars | 01.07.2020 to 31.03.2021 | 01.07.2019 to 31.03.2020 | 01.01.2021 to 31.03.2021 | 01.01.2020 to 31.03.2020 |
| Revenue | 73,642 | 102,648 | 25,404 | 32,394 |
| Cost of Goods Sold | (58,907) | (82,402) | (20,303) | (26,199) |
| Gross Profit | 14,735 | 20,246 | 5,101 | 6,195 |
| Operating Expenses | (3,620) | (5,364) | (1,114) | (1,520) |
| Administrative Expenses | (2,568) | (3,951) | (763) | (1,123) |
| Selling & Distribution Expenses | (1,052) | (1,413) | (351) | (397) |
| Profit from Operations | 11,115 | 14,882 | 3,987 | 4,675 |
| Financial Charges | (4,051) | (1,614) | (1,005) | (542) |
| Net Profit before Contribution to WPPF & WWF | 7,064 | 13,268 | 2,982 | 4,133 |
| Contribution to WPPF & WWF | (336) | (632) | (142) | (197) |
| Net Profit before Tax | 6,728 | 12,636 | 2,840 | 3,936 |
| Provision for deferred Tax | (949) | (126) | (929) | (42) |
| Provision for Income Tax | (1,682) | (3,159) | (710) | (984) |
| Net Profit after Tax during the period | 4,097 | 9,351 | 1,201 | 2,910 |
| Basic EPS (Per share value Tk.10.00) | 1.50 | 3.76 | 0.44 | 1.17 |
| Basic EPS (Per share value Tk.10.00) (Resteated) | 1.50 | 3.42 | 0.44 | 1.07 |

| (Figure in thousand) | | | |
|--|-------------|------------------------------|------------------------------|
| Particulars | Notes | July 2020 to March 31, 21 | July 2019 to March 31, 20 |
| Cash Flow from Operating Activities: | | | |
| | | (61,892) | 3,035 |
| Cash receipts from Customers and Others | 7.00 | 57,963 | 104,665 |
| Cash paid to Suppliers | 8.00 | (104,874) | (96,019) |
| Cash paid to Employees and Others | 9.00 | (10,454) | (3,772) |
| Interest paid | | (4,051) | (1,614) |
| Income Tax paid/deducted at sources | | (476) | (225) |
| Cash Flow from Investing Activities: | | | |
| | | (6,488) | - |
| Acquisitions of Property, Plant & Equipment | | | |
| | | (6,488) | - |
| Cash Flow from Financing Activities: | | | |
| | | 62,297 | (2,368) |
| Term Loan (Payment)/Received | | 64,167 | (3,363) |
| Dividend paid | | (1,870) | 995 |
| Net Increase/(Decrease) in Cash & Cash Equivalents | | (6,083) | 667 |
| Cash and Cash Equivalents at Beginning of the period | | 9,311 | 2,812 |
| Cash and Cash Equivalents for the period ended 31 March 2021 | Taka | 3,228 | 3,479 |
| Net Operating Cash Flow Per Share | | (22.65) | 1.22 |
| Net Operating Cash Flow Per Share (Resteated) | | (22.65) | 1.11 |

| STATEMENT OF CHANGES IN EQUITY For the 3rd Quarter ended March 31, 2021 (Unaudited) | | | | | | |
|---|---------------|-----------------|-------------------|-------------------------|------------------------|--|
| (Figure in thousand) | | | | | | |
| Particulars | Share Capital | General Reserve | Retained Earnings | Total Reserve & surplus | Total as on 31.03.2021 | |
| Balance July 01, 2020 | 24,840 | 3,794 | 6,835 | 10,629 | 35,469 | |
| 10% Bonus Share Issued for the year-2019-2020 | 2,484 | - | (2,484) | (2,484) | - | |
| 10% Cash Dividend Declared for the year-2019-2020 | - | - | (2,484) | (2,484) | (2,484) | |
| Net Profit for the period ended March 31, 2021 | - | - | 4,097 | 4,097 | 4,097 | |
| Balance as on 31.03.2021 Taka | 27,324 | 27,324 | 5,964 | 9,758 | 37,082 | |
| Total number of shares | | | | | 2,732 | |
| Shareholder's equity per share | | | | | Taka 13.57 | |

| STATEMENT OF CHANGES IN EQUITY For the 3rd Quarter ended March 31, 2020 (Unaudited) | | | | | |
|---|---------------|-----------------|-------------------|-------------------------|------------------------|
| (Figure in thousand) | | | | | |
| Particulars | Share Capital | General Reserve | Retained Earnings | Total Reserve & surplus | Total as on 31.03.2020 |
| Balance July 01, 2019 | 20,700 | 3,794 | 5,702 | 9,496 | 30,196 |
| Stock Dividend @ 20% for the year 2018-2019 | 4,140 | - | (4,140) | (4,140) | - |
| Net Profit for the period ended March 2020 | - | - | 9,351 | - | 9,351 |
| Balance as on 31.03.2020 Taka | 24,840 | 3,794 | 10,913 | 3,794 | 39,547 |
| Total number of shares | | | | | 2,484 |
| Shareholder's equity per share | | | | | Taka 15.92 |

ACTING CHIEF FINANCIAL OFFICER

COMPANY SECRETARY

DIRECTOR

MANAGING DIRECTOR

CHAIRMAN



Monno Agro & General Machinery Ltd.

Islampur, Dhamrai, Dhaka-1350



Monno Agro & General Machinery Ltd.

3rd Quarter Accounts
as on the March 31, 2021
(Unaudited)

NOTES TO THE ACCOUNTS
FOR THE 3RD QUARTER ENDED
31 MARCH 2021 (UNAUDITED)

1. Accounting policies and methods of computation followed same as those were adopted in the case of financial statements for the year ended 31st March, 2021.

2. Net Assets Value (NAV) per share :

Inventories and Trade & Others Receivable has Increased due to COVID-19 & Lockdown, as a result current assets of the company has Increased. Therefore, Net Assets Value (NAV) per share increased during the period.

3. Earnings per share (EPS) :

Revenue of the company has decreased from the last period due to worldwide outbreak of Corona Virus (COVID-19) including Bangladesh, as such the net profit after tax has reduced significantly. Therefore the earning per share has decreased during the period.

4. Net operating cash flows (NOCF) per share

Cash receipt from customer & others has decreased and Cash paid to Employees & others has Increased, as a result net operating cash flows (NOCF) per share has decreased during the period.

N.B : All necessary notes are enclosed in another sheets.

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

&

(Listing Regulation 17 (3) of Dhaka Stock
Exchange (Listing) Regulations, 2015)



Monno Agro & General Machinery Ltd.
Islampur, Dhamrai, Dhaka-1350