



Monno Ceramic Industries Limited.

Islampur, Dhamrai, Dhaka-1350

STATEMENT OF FINANCIAL POSITION

As at March 31, 2021

(Unaudited)

(Figure in Thousand)			
Particulars	Note	July-20 to March-21	30.06.2020 (Audited)
ASSETS			
NON-CURRENT ASSETS			
		2,233,139	2,267,712
Property, Plant and Equipment (At cost Less Depreciation)	Sch-A	2,120,599	2,155,172
Investments		112,540	112,540
CURRENT ASSETS			
		1,016,538	903,232
Inventories	1.00	404,836	362,238
Trade & other Receivables		192,211	137,372
Advance, Deposits & Pre-payments	2.00	36,915	38,195
Advance Income Tax	3.00	200,681	193,657
Group Current Account	4.00	167,115	160,115
Cash and Cash Equivalents		14,779	11,655
TOTAL ASSETS		3,249,677	3,170,944
EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY			
		2,170,204	2,137,886
Share Capital	5.01	377,243	359,279
Total Reserve & Surplus		1,792,960	1,778,607
NON-CURRENT LIABILITIES			
		340,120	354,857
Long Term Loan (Secured)		123,599	134,249
Deferred Tax Liability	6.00	206,989	211,076
Deferred Liability		9,532	9,532
CURRENT LIABILITIES			
		739,353	678,201
Long Term Loans (Current Portion)		74,868	74,868
Short Term Borrowings		400,364	344,382
Trade & other Payables		116,965	125,094
Accrued Expenses	7.00	13,389	14,196
Unclaimed Dividend	8.00	3,265	3,218
Provision for Income Tax		86,809	74,936
Liabilities for other Finance	9.00	43,694	41,508
Total Shareholders' equity & Liabilities		3,249,677	3,170,944
Net Assets Value per share		57.53	59.50
Net Assets Value per share (Restated)		57.53	56.67



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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

for the 3rd Quarter ended 31st March 2021.

(Unaudited)

(Figure in Thousand)				
Particulars	July-20 to March-21	July-19 to March-20	January-21 to March-21	January-20 to March-20
Revenue	557,643	565,894	176,330	186,347
Cost of Goods Sold	(440,371)	(441,398)	(139,248)	(156,737)
Gross Profit	117,272	124,497	37,082	29,610
Operating Expenses	(24,944)	(32,949)	(7,887)	(11,732)
Administrative Expenses	(15,430)	(20,056)	(4,879)	(6,914)
Selling and Distribution Expenses	(9,514)	(12,893)	(3,008)	(4,818)
Profit from Operations	92,328	91,548	29,195	17,878
Finance cost	(42,459)	(46,064)	(13,426)	(15,406)
Other Income	-	22,387	-	-
Net Profit Before contribution to WPPF	49,869	67,871	15,769	2,472
Contribution to WPPF & WWF	(2,375)	(3,232)	(751)	(118)
Net Profit Before Tax	47,495	64,639	15,018	2,354
Income Tax Provision @ 25.00%	(11,874)	(16,160)	(3,755)	(989)
Deferred Tax Income/(Expenses)	4,087	3,485	2,631	1162
Net Profit after Tax	39,708	51,964	13,895	2,927
Basic Earning per share (Per share value Tk.10.00)	1.05	1.45	0.37	0.08
Basic Earning per share (Per share value Tk.10.00) (Restated)	1.05	1.38	0.37	0.08

STATEMENT OF CHANGES IN EQUITY

For the 3rd Quarter period ended March 31, 2021

(Figure in Thousand)						
Particulars	Share Capital	Dividend Equalisation Reserve	General-Capital- Revaluation Reserve	Retained Earning	Total Reserve & Surplus	Total As on 31.03.2021
Balance, July 01, 2020	359,279	21,700	1,804,643	(47,735)	1,778,607	2,137,887
Depreciation on Revaluation Assets	-	-	(15,230)	15,230	-	-
5% Bonus shares issued during the year 2019-2020	17,964	-	-	(17,964)	(17,964)	-
5% Cash Dividend Declared during the year 2019-2020	-	-	-	(7,391)	(7,391)	(7,391)
Net Profit/(Loss) for the Q3 period	-	-	-	39,708	39,708	39,708
At the end of March 31, 2021	377,243	21,700	1,789,413	(18,152)	1,792,960	2,170,204
Total number of shares @ Tk. 10.00 each						37,724
Share holders' equity per share						Taka 57.53



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STATEMENT OF CASH FLOW

for the 3rd Quarter ended 31st March 2021.

(Unaudited)

(Figure in Thousand)			
Particulars	Notes	July 20 to March-21	July 19 to March-20
Cash Flows from Operating Activities:			
	13.00	(34,863)	25,969
Cash Receipts from Customers	10.00	502,804	561,524
Cash Paid to Suppliers	11.00	(458,851)	(415,800)
Cash Paid to Employees and others	12.00	(30,612)	(48,960)
Income Tax Expenses	3.00	(7,024)	(5,379)
Interest Paid		(41,180)	(65,416)
Cash Flows from Investing Activities			
Acquisition of Property, Plant & Equipment		-	-
Cash Flows From Financing Activities:			
		37,988	(24,700)
Increase/Decrease in Long Term Borrowings		(10,650)	3,680
Increase/ (Decrease) in Short Term Borrowings		55,982	(21,675)
Increase/ (Decrease) Other Finance		-	4,271
Dividend Paid	8.00	(7,344)	(10,976)
Increase/(Decrease) in cash & cash equivalents		3,125	1,270
Cash and Cash Equivalents at Beginning of the period		11,655	15,274
Cash and Cash Equivalents at end of the period		14,779	16,544
Net operating cash flows per share @ 10.00		(0.92)	0.72
Net operating cash flows per share @ 10.00 (Restated)		(0.92)	0.69

STATEMENT OF CHANGES IN EQUITY

For the 3rd Quarter period ended March 31, 2020

(Figure in Thousand)						
Particulars	Share Capital	Dividend Equalisation Reserve	General-Capital- Revaluation Reserve	Retained Earning	Total Reserve & Surplus	Total As on 31.03.2020
Balance, July 01, 2020	326,617	21,700	1,825,903	(21,774)	1,825,828	2,152,445
Depreciation on Revaluation Assets	-	-	(15,945)	15,945	-	-
10% Bonus shares issued during the year 2018-2019	32,662	-	-	(32,662)	(32,662)	-
10% Cash Dividend Declared during the year 2018-2019	-	-	-	(32,662)	(32,662)	(32,662)
Net Profit/(Loss) for the Q3 period	-	-	-	51,964	51,964	51,964
At the end of March 31, 2020	359,279	21,700	1,809,958	(19,188)	1,812,469	2,171,747
Total number of shares @ Tk. 10.00 each						35,928
Share holders' equity per share						60.45

CHIEF FINANCIAL OFFICER

COMPANY SECRETARY

DIRECTOR

MANAGING DIRECTOR

CHAIRMAN



Monno Ceramic Industries Limited.
Islampur, Dhamrai, Dhaka-1350
NOTES TO THE ACCOUNTS
for the 3rd Quarter ended 31st March 2021.
(Unaudited)

1. Accounting policies and methods of computation followed same as those were adopted in the case of financial statements for the 3rd quarter ended 31st March 2021

2. Net Assets Value (NAV) per share :

Inventories and Trade & others Receivables has increased during the period, as a result current assets of the company has increased. Therefore, net assets value (NAV) per share has 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 receipts from Customers has decreased and Cash paid to suppliers has increased, as a result net operating cash flows (NOCF) per share has decreased during the period.

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

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

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



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