



**MONNO FABRICS LIMITED**

"Monno City" Gilondo, Manikgonj  
STATEMENT OF FINANCIAL POSITION  
As at March 31, 2021  
(Unaudited)

(Figure in Thousand)			
Particulars	Note	31.03.2021 (Unaudited)	30.06.2020 (Audited)
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment At cost Less Depreciation	2	5,862,049	5,971,310
<b>CURRENT ASSETS</b>			
Inventories	3	1,283,835	981,602
Trade & other Receivables	4	222,595	160,118
Advance, Deposits & Pre-payment	5	723,925	575,280
Advance Income Tax	6	285,652	204,056
Cash and Cash Equivalents	7	35,030	33,852
		16,634	8,296
<b>TOTAL ASSETS</b>		<b>7,145,884</b>	<b>6,952,912</b>
<b>EQUITY AND LIABILITIES</b>			
<b>SHAREHOLDERS' EQUITY</b>			
Issued and Paid-up Share Capital		3,143,730	3,139,512
Share Premium		1,150,000	1,150,000
Revaluation Surplus		370,576	370,576
Retained Earnings		4,063,575	4,063,575
		(2,440,421)	(2,444,639)
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowing (Secured)		3,084,706	2,898,952
<b>CURRENT LIABILITIES</b>			
Trade & other Payables		917,448	914,448
Accrued Expenses		31,189	26,270
Unclaimed Dividend		164,821	188,506
Provision for Income Tax		36,640	36,640
Liabilities for other Finance		32,361	29,950
Inter Company Loan		307,953	288,598
		344,484	344,484
<b>Total Liabilities &amp; Share holders' equity</b>		<b>7,145,884</b>	<b>6,952,912</b>
<b>Net Assets Value per share</b>		<b>27.34</b>	<b>27.30</b>



**MONNO FABRICS LIMITED**

"Monno City" Gilondo, Manikgonj  
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
For the 3rd quarter ended March 31, 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	870,586	960,333	228,538	342,718
Cost of Goods Sold	(653,407)	(766,074)	(171,595)	(270,747)
Gross Profit	217,179	194,259	56,943	71,971
Operating Expenses	(49,136)	(52,107)	(16,176)	(17,650)
Administrative Expenses	(39,378)	(40,607)	(11,944)	(13,846)
Selling and Distribution Expenses	(9,758)	(11,499)	(4,232)	(3,804)
Profit from Operations	168,043	142,152	40,767	54,321
Finance cost	(161,088)	(134,097)	(38,617)	(51,463)
Income from other sources	5	-	-	-
Net Profit/(Loss) - Before contribution to WPPF	6,960	8,055	2,150	2,858
Contribution to WPPF & WWF	(331)	(384)	(102)	(136)
Net Profit/(Loss) - Tax	6,629	7,671	2,048	2,722
Income Tax Provision	(2,411)	(1,151)	(633)	(408)
Net Profit after Tax - Transferred to statement of changes in equity	4,218	6,520	1,415	2,314
Basic Earning per share (Per share value Tk.10.00)	0.04	0.06	0.01	0.02

**STATEMENT OF CHANGES IN EQUITY**  
For the 3rd quarter ended March 31, 2021  
(Unaudited)

(Figure in Thousand)					
Particulars	Share Capital	Share Premium	Revaluation Surplus	Retained Earning	Total As on 31.03.2021
Balance, July 01, 2020	1,150,000	370,576	4,063,575	(2,444,639)	3,139,512
Dividend for the year 2019-20	-	-	-	-	-
Net Profit/(Loss) for the 3rd Quarter	-	-	-	4,218	4,218
At the end of 3rd quarter March 31, 2021	1,150,000	370,576	4,063,575	(2,440,421)	3,143,730
Total number of shares @ Tk. 10.00 each					115,000
Share holders' equity per share					Taka 27.34



**MONNO FABRICS LIMITED**

"Monno City" Gilondo, Manikgonj  
STATEMENT OF CASH FLOWS  
For the 3rd quarter ended March 31, 2021  
(Unaudited)

(Figure in Thousand)		
Particulars	July 20 to March 21	July 19 to March 20
<b>Cash Flows from Operating Activities:</b>	<b>(196,346)</b>	<b>(50,866)</b>
Cash Receipts from Customers	721,941	930,690
Cash Receipts from Interest & Others	5	-
Cash Paid to Suppliers	(605,952)	(744,467)
Cash paid to Employees and Others	(150,075)	(102,862)
Interest Paid	(161,088)	(134,097)
Income Tax Paid	(1,177)	(130)
<b>Cash Flows from Investing Activities</b>	<b>(425)</b>	<b>(472)</b>
Acquisition of Assets	(425)	(472)
<b>Cash Flows From Financing Activities:</b>	<b>205,109</b>	<b>61,672</b>
Increase/Decrease in Long Term Borrowing (Secured)	185,754	60,728
Increase/Decrease in Liabilities for Other Finance	19,355	-
Increase/Decrease in Inter Company Loan	-	944
Increase/(Decrease) in cash & cash equivalents	8,338	10,334
Cash and Cash Equivalents at Beginning of period	8,296	5,678
Cash and Cash Equivalents of the period	16,634	16,012
Net operating cash flows per share @ 10.00	(1.71)	(0.44)

**STATEMENT OF CHANGES IN EQUITY**  
For the 3rd quarter ended March 31, 2020  
(Unaudited)

(Figure in Thousand)					
Particulars	Share Capital	Share Premium	Revaluation Surplus	Retained Earning	Total as on 31.03.2020
Balance, July 01, 2019	1,150,000	370,576	4,063,575	(2,456,889)	3,127,262
Dividend for the year 2018-19	-	-	-	-	-
Net Profit/(Loss) for the 3rd Quarter	-	-	-	6,520	6,520
At the end of 3rd quarter March 31, 2020	1,150,000	370,576	4,063,575	(2,450,369)	3,133,782
Total number of shares @ Tk. 10.00 Each					115,000
Share holders' equity per share					Taka 27.25

CHIEF FINANCIAL OFFICER

ACTING COMPANY SECRETARY

DIRECTOR

MANAGING DIRECTOR

CHAIRMAN



**MONNO FABRICS LIMITED**

"Monno City" Gilondo, Manikgonj  
NOTES TO THE ACCOUNTS

For the 3rd quarter ended March 31, 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 March 31, 2021.

(Figure in Thousand)

	31st March 2021	30th June, 2020
<b>2 Property, Plant and Equipment:</b>	<b>5,862,049</b>	<b>5,971,310</b>
I) Assets at cost less accumulated depreciation	5,862,049	5,971,310
<b>3 Inventories:</b>	<b>222,595</b>	<b>160,118</b>
I) Raw Materials	104,704	74,242
II) Finished Goods	50,862	30,298
III) Stock of spare parts	31,075	23,950
IV) Work-in-Process	35,954	31,628
<b>4 Trade and Other Receivables</b>	<b>723,925</b>	<b>575,280</b>
I) Receivable against sales & others	561,480	412,835
II) Cash Incentive receivable from Govt.	162,445	162,445
<b>5 Advance, Deposits and Pre-Payments:</b>		
a) <b>Advance:</b>	<b>157,727</b>	<b>76,131</b>
I) Suppliers Contractors & Others	146,512	64,916
II) Tax Refundable from Government	11,215	11,215
b) <b>Deposits:</b>	<b>30,886</b>	<b>30,886</b>
I) VAT Current Account	4	4
II) Lease Deposit	11,433	11,433
III) Security Deposit	19,450	19,450
c) <b>Pre-Payment</b>	<b>97,038</b>	<b>97,038</b>
I) Lease Premium	97,038	97,038
<b>Total (a+b+c)</b>	<b>285,652</b>	<b>204,056</b>
<b>6 Advance Income Tax:</b>	<b>35,030</b>	<b>33,852</b>
<b>7 Cash and Cash Equivalents:</b>		
Cash-in-Hand	9,330	223
Cash-at Banks	7,304	8,073
<b>Taka:</b>	<b>16,634</b>	<b>8,296</b>



**MONNO FABRICS LIMITED**

"Monno City" Gilondo, Manikgonj  
NOTES TO THE ACCOUNTS

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

(Figure in Thousand)

	July 20 to March 21	July 19 to March 20
<b>8 Reconciliation of Cash Flows:</b>		
<b>Cash flow from Operating Activities:</b>		
As per direct method	(196,346)	(50,866)
As per indirect method:		
Net Profit after Tax for the year	4,218	6,520
<b>Adjustments for items not involving movement of cash:</b>		
Add: Depreciation on Property, Plant & Equipment	109,686	28,258
<b>Total:</b>	<b>113,904</b>	<b>34,778</b>
<b>Changing in working capital components:</b>		
Decrease/(Increase) in Inventories	(62,477)	(2,715)
Decrease/(Increase) in Trade & Other Receivables	(148,645)	(29,643)
Decrease/(Increase) in Advances, Deposits & Pre-Paym	(81,596)	(37,759)
Decrease/(Increase) in Advance Income Tax	(1,177)	(130)
(Decrease)/Increase in Trade & Other Payables	4,920	(1,690)
(Decrease)/Increase in Accrued Expenses	(23,685)	(14,858)
(Decrease)/Increase in Provisions for Income Tax	2,411	1,151
<b>Net Cash Flow from Operating Activities</b>	<b>(310,250)</b>	<b>(85,644)</b>
	<b>(196,346)</b>	<b>(50,866)</b>
<b>9 Net Asset Value (NAV) Per Share:</b>		
Net Asset Value (NAV) Per Share increased during the period due to increased in Inventory and Accounts Receivables.		
<b>10 Earnings Per Share (EPS):</b>		
The Company has increased finance cost and decreased Sales from the last period as such the Net Profit After Tax has decreased. Therefore the Earning Per Share (EPS) has decreased from the last period.		
<b>11 Net Operating Cash Flows (NOCF) Per Share:</b>		
Cash flow of the company has decreased due to interest on long term loan added with term loan and cash paid to suppliers, Employees and Others. Therefore the Net Operating Cash Flows (NOCF) per Share has decreased for the last period.		

**3rd Quarter Accounts**

As at March 31, 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)



**Monno Fabrics Limited**  
"Monno City", Gilondo, Manikgonj.