

**Monno Ceramic Industries Limited**

Islampur, Dhamrai, Dhaka-1350

BALANCE SHEET

As at September 30, 2021

(Unaudited)

**Monno Ceramic Industries Limited**

Islampur, Dhamrai, Dhaka-1350

PROFIT & LOSS ACCOUNT

For the 1st Quarter ended September 30, 2021

(Unaudited)

**Monno Ceramic Industries Limited**

Islampur, Dhamrai, Dhaka-1350

STATEMENT OF CASH FLOW

For the 1st Quarter ended September 30, 2021

(Unaudited)

| (Figure in thousand) | | | |
|---|-------|-------------------------|-----------------------|
| Particulars | Note | 30.09.2021 Unaudited | 30.06.2021 Audited |
| ASSETS | | | |
| NON-CURRENT ASSETS | | 2,316,441 | 2,302,132 |
| Property, Plant and Equipment-At cost less Depreciation | | 2,203,901 | 2,189,592 |
| Investments | 4 | 112,540 | 112,540 |
| CURRENT ASSETS | | 932,115 | 934,864 |
| Inventories | 5 | 375,312 | 371,312 |
| Trade & other Receivables | 6 | 128,805 | 146,928 |
| Advance, Deposits & Pre-payments | 7 | 51,988 | 51,346 |
| Advance Income Tax | 8 | 206,391 | 203,536 |
| Group Current Account | 9 | 153,115 | 153,115 |
| Cash and Cash Equivalents | 10 | 16,504 | 8,627 |
| TOTAL ASSETS | | 3,248,556 | 3,236,996 |
| EQUITY AND LIABILITIES | | | |
| SHAREHOLDERS' EQUITY | | 2,172,262 | 2,164,410 |
| Issued and Paid-up Share Capital | 11 | 377,243 | 377,243 |
| Revenue Reserve & Surplus | 12 | 1,795,019 | 1,787,167 |
| NON-CURRENT LIABILITIES | | 316,412 | 325,005 |
| Long Term Borrowing (Secured) | 13 | 123,205 | 130,443 |
| Deferred Tax Liability | 14 | 183,675 | 185,030 |
| Deferred Liability | | 9,532 | 9,532 |
| CURRENT LIABILITIES | | 759,882 | 747,581 |
| Short Term Borrowings | 13.02 | 74,868 | 74,868 |
| Loan Term Loan (Current Portion) | 16 | 424,814 | 424,858 |
| Trade & other Payables | 17 | 123,282 | 113,022 |
| Accrued Expenses | 18 | 13,755 | 13,975 |
| Unclaimed Dividend | 19 | 2,487 | 2,487 |
| Provision for Income Tax | 20 | 79,106 | 77,220 |
| Liabilities for other Finance | 21 | 41,570 | 41,151 |
| TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY | | 3,248,556 | 3,236,996 |
| Net Assets Value per share (Diluted) Taka | | 57.58 | 57.37 |

| (Figure in thousand) | | |
|---|-----------------|-----------------|
| Particulars | July to Sep.'21 | July to Sep.'20 |
| Revenue | 166,095 | 190,266 |
| Cost of Goods Sold | (130,683) | (150,500) |
| Gross Profit | 35,412 | 39,766 |
| Operating Expenses | (10,684) | (8,543) |
| Administrative Expenses | (7,007) | (5,308) |
| Selling and Distribution Expenses | (3,677) | (3,235) |
| Profit from Operations | 24,728 | 31,223 |
| Finance cost | (15,934) | (15,615) |
| Other Income | 10 | - |
| Net Profit/(Loss) -Before contribution to WPPF | 8,804 | 15,607 |
| Contribution to WPPF & WWF | (419) | (743) |
| Net Profit/(Loss) -Before Income Tax | 8,385 | 14,864 |
| Income Tax Provision @ 22.5% | (1,887) | (3,716) |
| Deferred Tax Liability Income/(Expenses) | 1,354 | 1,362 |
| Net Profit after Tax | 7,852 | 12,510 |
| Earning per share (Diluted) | 0.21 | 0.33 |

STATEMENT OF CHANGES IN EQUITY

For the 1st Quarter ended September 30, 2021

(Unaudited)

| (Figure in thousand) | | | | | |
|------------------------------------|----------------|-------------------------------|---|------------------|------------------------|
| Particulars | Share Capital | Dividend Equalisation Reserve | General+Capital Reserve+Revaluation Surplus | Retained Earning | Total as on 30.09.2021 |
| Balance, July 01, 2021 | 377,243 | 21,700 | 1,784,336 | (18,869) | 2,164,410 |
| Depreciation on Revaluation Assets | - | - | (4,849) | 4,849 | - |
| Net Profit for the period | - | - | - | 7,852 | 7,852 |
| At the end of 30.09.21 | 377,243 | 21,700 | 1,779,487 | (6,168) | 2,172,262 |
| Total number of shares | 37,724 | | | | |
| Share holders' equity per share | Taka 57.58 | | | | |

| (Figure in thousand) | | | |
|---|----------------|-----------------|--|
| Particulars | 30.09.2021 | 30.09.2020 | |
| Cash Flows from Operating Activities: | 40,610 | 29,212 | |
| Cash Receipts from Customers | 184,219 | 191,336 | |
| Cash Receipt from others | 10 | - | |
| Cash Paid to Suppliers | (113,980) | (142,424) | |
| Cash Paid to Employees and others | (11,178) | (4,373) | |
| Income Tax Expenses | (2,855) | - | |
| Interest Paid | (15,606) | (15,327) | |
| Cash Flows from Investing Activities | 25,451 | - | |
| Acquisition of Fixed Assets | 25,451 | - | |
| Cash Flows from Financing Activities: | (7,282) | (28,964) | |
| Long Term Loan Increase/(Decrease) | (7,238) | (17,739) | |
| Increase/(Decrease) in Short Term Borrowings | (44) | (11,225) | |
| Dividend Paid | - | - | |
| Increase/(Decrease) in cash & cash equivalents | 7,877 | 248 | |
| Cash and cash Equivalents at Beginning of the period | 8,627 | 11,654 | |
| Cash and Cash Equivalents at the end of the period | 16,504 | 11,902 | |
| Net operating cash flows per share (Diluted) | 1.08 | 0.77 | |

STATEMENT OF CHANGES IN EQUITY

For the 1st Quarter ended September 30, 2020

(Unaudited)

| (Figure in thousand) | | | | | |
|------------------------------------|----------------|-------------------------------|---|------------------|------------------------|
| Particulars | Share Capital | Dividend Equalisation Reserve | General+Capital Reserve+Revaluation Surplus | Retained Earning | Total as on 30.09.2020 |
| Balance, July 01, 2020 | 359,279 | 21,700 | 1,804,643 | (47,735) | 2,137,887 |
| Deoreciation on Revaluation Assets | - | - | (5,077) | 5,077 | - |
| Net Profit for the period | - | - | - | 12,510 | 12,510 |
| At the end of 30.09.20 | 359,279 | 21,700 | 1,799,566 | (30,148) | 2,150,397 |
| Total number of shares | 35,928 | | | | |
| Share holders' equity per share | Taka 59.85 | | | | |

CHIEF FINANCIAL OFFICER**COMPANY SECRETARY****DIRECTOR****MANAGING DIRECTOR****CHAIRMAN**



Monno Ceramic Industries Limited

Islampur, Dhamrai, Dhaka-1350

NOTES TO THE ACCOUNTS

for the Period ended September 30, 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 30th June, 2021.
2. Relevents Notes are given in Separate Sheets & enclosed.



Monno Ceramic Industries Limited

Islampur, Dhamrai, Dhaka-1350

NOTES TO THE ACCOUNTS

for the Period ended September 30, 2021

(Unaudited)

Net Asset Value (NAV) Per Share:

Assets addition (Capital work-in Progress) has occurred during the period of the Company. Therefore, Net Asset Value (NAV) Per Share increased during the period.

Earnings Per Share (EPS)

Revenue of the Company has decreased from the last period , as such the Net Profit after Tax has decreased. Therefore, the Earnings per Share (EPS) has decreased from the last period.

Net Operating Cash Flows (NOCF) Per Share:

Cash flow of the company has increased due to cash paid to suppliers has decreased. Therefore the Net Operating Cash Flows (NOCF) per Share has increased from the last period.

1st Quarter Accounts

as on the 30th September-2021

(Unaudited)

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

&

(As per Regulation 17(1) of Dhaka Stock Exchange &
Chittagong Stock Exchange (Listing) Regulations, 2015)



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