



## Monno Fabrics Limited

"Monno City" Gilondo, Manikgonj  
STATEMENT OF FINANCIAL POSITION  
As at September 30, 2021  
(Unaudited)



## Monno Fabrics Limited

"Monno City" Gilondo, Manikgonj  
STATEMENT OF COMPREHENSIVE INCOME  
For the 1st Quarter ended September 30, 2021  
(Unaudited)



## Monno Fabrics Limited

"Monno City" Gilondo, Manikgonj  
STATEMENT OF CASH FLOWS  
For the 1st Quarter ended September 30, 2021  
(Unaudited)

Figure in Thousand				Figure in Thousand				Figure in Thousand					
Particulars	Note	30th Sep, 2021		Particulars	1st July to 30th Sep, 2021		1st July to 30th Sep, 2020	Particulars	1st July to 30th Sep, 2021		1st July to 30th Sep, 2020		
		Unaudited	Audited		Unaudited	Audited			Unaudited	Audited	Unaudited	Audited	
<b>ASSETS</b>				<b>Revenue</b>				<b>Cash Flows from Operating Activities:</b>					
<b>NON-CURRENT ASSETS</b>				Cost of Goods Sold				Cash Receipts from Customers					
Property, Plant and Equipment W.D.V. 2				Gross Profit				Cash Paid to Suppliers, Employees and Others.					
5,815,808				88,434				Interest					
5,834,407				Operating Expenses				Income Tax					
<b>CURRENT ASSETS</b>				Administrative Expenses				-					
1,393,401				Selling and Distribution Expenses				-					
Inventories 3				Profit from Operations				-					
260,418				73,524				-					
Trade & Other Receivables 4				Finance cost				-					
759,203				(71,075)				-					
Advances, Deposits & Pre-payments 5				Income from other sources				-					
324,555				-				-					
Advances Income Tax 6				Net Profit/(Loss) -Before contribution to WPPF				2,449					
35,942				Contribution to WPPF & WWF				(117)					
Cash and Cash Equivalents				Net Profit/(Loss) -Before Income Tax				2,332					
13,283				Income Tax Provision				(350)					
<b>TOTAL ASSETS</b>				Net Profit after Tax				1,982					
7,209,209				Basic Earning per share (Par share Tk.10.00)				0.02					
7,155,617				-				0.01					
<b>EQUITY AND LIABILITIES</b>				<b>STATEMENT OF CHANGES IN EQUITY</b>				<b>STATEMENT OF CHANGES IN EQUITY</b>					
<b>SHAREHOLDERS' EQUITY</b>				For the 1st Quarter ended September 30, 2021				For the period ended September 30, 2020					
3,149,154				(Unaudited)				(Unaudited)					
Issued and Paid-up Share Capital				Figure in Thousand				Figure in Thousand					
1,150,000				Particulars				Particulars					
Share Premium				Share Capital				Share Capital					
370,576				Share Premium				Share Premium					
Revaluation Surplus				Revaluation Surplus				Revaluation Surplus					
4,063,575				Retained Earning				Retained Earning					
Retained Earnings				Total				Total					
(2,434,997)				As at July 01, 2021				As at July 01, 2020					
3,164,916				As at Sep 30, 2021				As at Sep 30, 2020					
3,136,386				1,150,000				1,150,000					
Long Term Borrowing (Secured)				370,576				370,576					
895,139				4,063,575				4,063,575					
Trade & Other Payables				Retained Earning				Retained Earning					
37,903				1,982				576					
Accrued Expenses				Total				Total					
169,948				3,149,154				3,140,088					
Unclaimed Dividend				Total number of shares				Total number of shares					
2,756				115,000				115,000					
Provision for Income Tax				Share holders' equity per share				Share holders' equity per share					
31,911				Taka				Taka					
Liabilities for Other Finance				27.38				27.37					
305,137				27.37				27.37					
Inter Company Loan				-				-					
347,484				-				-					
<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>				<b>Net Asset Value per share</b>				<b>Net Asset Value per share</b>					
7,209,209				Taka				Taka					
7,155,617				27.38				27.37					

CHIEF FINANCIAL OFFICER

COMPANY SECRETARY (CC)

DIRECTOR

MANAGING DIRECTOR

CHAIRMAN



**MONNO FABRICS LIMITED**  
"Monno City" Gilondo, Manikgonj

NOTES TO THE ACCOUNTS  
FOR THE 1ST QUARTER ENDED  
SEPTEMBER 30, 2021 (UNAUDITED)

**Notes:**

1. a) We have followed the same accounting policies and methods for preparation and presentation of financial statements for the 1st quarter ended September 30, 2021 compared to the most recent Financial Statements for the year ended June 30, 2021.
- b) Figures for the period ended June 30, 2021 have been re-arranged wherever considered necessary to facilitate the comparability with the current period as required by BAS-1.

Figure in Thousand	
Amount in Taka	
9/30/2021	6/30/2021

<b>2. Property, Plant and Equipment:</b>	<b>5,815,808</b>	<b>5,834,407</b>
i) Assets at cost less accumulated depreciation	5,815,808	5,834,407
<b>3. Inventories:</b>	<b>260,418</b>	<b>226,668</b>
i) Raw Materials	130,614	102,215
ii) Finished Goods	62,137	54,425
iii) Work-in-Process	36,813	37,615
iv) Store & Spares	30,854	32,413
<b>4. Trade and other Receivables:</b>	<b>759,203</b>	<b>742,738</b>
i) Receivable against sales & others	596,758	580,293
ii) Cash incentive receivable from the Govt.	162,445	162,445
<b>5. Advances, Deposits and Pre-payments:</b>		
<b>a) Advance:</b>	<b>197,866</b>	<b>180,433</b>
i) Suppliers, Contractors & Others	186,651	169,219
ii) Tax Refund due from the Govt.	11,215	11,215
<b>b) Deposits:</b>	<b>28,452</b>	<b>28,451</b>
i) VAT Current Account	4	4
ii) Lease Deposit	8,998	8,998
iii) Security Deposit	19,450	19,450
<b>c) Pre-Payments:</b>	<b>98,237</b>	<b>98,675</b>
i) Lease Premium	97,038	97,038
ii) Fire Insurance	1,146	1,565
iii) Life Insurance	53	72
<b>Total Taka: (a+b+c)</b>	<b>324,555</b>	<b>307,559</b>



**MONNO FABRICS LIMITED**  
"Monno City" Gilondo, Manikgonj

NOTES TO THE ACCOUNTS  
FOR THE 1ST QUARTER ENDED  
SEPTEMBER 30, 2021 (UNAUDITED)

**Figure in Thousand**

Amount in Taka	
9/30/2021	6/30/2021

**6. Advances Income Tax:**

Opening Balance	35,737	33,852
Add: Addition During the Year	205	1,884
Closing Balance	<b>35,942</b>	<b>35,737</b>

**7. Provision for Income Tax**

Opening Balance	31,886	29,950
Less: Paid due Income Tax	(325)	(1,856)
Add: Provision during the period	350	3,792
	<b>31,911</b>	<b>31,886</b>

Provision for income tax is made @ 15% on taxable profit in accordance with Income Tax Ordinance 1984, SRO No. 218-AIN/Income Tax/2019, Dated # 23.06.2019, previously with SRO No. 193-AIN/Income Tax/2015, Dated # 01.07.2015.

**8. Liabilities for Other Finance:**

BTB Liabilities on IBBL Manikganj	3,423	3,297
Uttara Finance and Investment Ltd.	285,328	285,328
LC Purchase Liabilities on IBBL Manikganj	16,386	10,941
	<b>305,137</b>	<b>299,566</b>

**9. Net Asset Value (NAV) Per Share:**

The Inventories, Trade Receivables as well as Net Profit of the company have turned positively from the last audited accounts. Therefore, Net Asset Value Per Share (NAVPS) has increased during the period.

**10. Earnings Per Share (EPS)**

The Revenue of the Company has increased from the last period as such the net profit after tax has also increased. Therefore the Earning Per Share (EPS) has increased accordingly.

**11. Net Operating Cash Flows (NOCF) Per Share:**

Cash receipts from customers has increased from the last period, Therefore the Net Operating Cash Flows (NOCF) Per Share has increased from the last period.

**1st Quarter Accounts**  
**As on September 30, 2021**  
(Unaudited)

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

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



**MONNO FABRICS LIMITED**  
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