



Monno Agro & General Machinery Ltd.
Islampur, Dhamrai, Dhaka-1350
BALANCE SHEET
As at March 31, 2022
(Unaudited)

(Figure in Thousand)			
Particulars	Note	31.03.2022 Un Audited	30.06.2021 (Audited)
ASSETS			
NON-CURRENT ASSETS		23,315	26,228
Property, Plant and Equipment At cost Less Depreciation		23,315	26,228
CURRENT ASSETS		82,607	77,847
Inventories	2	28,830	23,222
Trade & other Receivables		31,345	30,152
Advance, Deposits & Pre-payments	3	20,734	20,853
Cash and Cash Equivalents		1,698	3,620
TOTAL ASSETS		105,921	104,075
EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY		41,216	37,228
Issued and Paid-up Share Capital		27,324	27,324
Revenue Reserve & Surplus		13,892	9,904
NON-CURRENT LIABILITIES		-	-
Long Term Borrowing (Secured)		-	-
CURRENT LIABILITIES		64,706	66,847
Short Term Borrowings		33,206	27,983
Trade & other Payables		15,169	23,600
Unclaimed Dividend		750	1,189
Provision for Deferred Tax		1,195	1,170
Provision for Income Tax		13,505	12,340
Liabilities for other Finance	4	881	565
Total Liabilities & Share holders' equity		105,921	104,075
Net Assets Value per share		15.09	13.62



Monno Agro & General Machinery Ltd.
Islampur, Dhamrai, Dhaka-1350
PROFIT & LOSS ACCOUNT
for the 3rd Quarter ended March 31, 2022
(Unaudited)

(Figure in Thousand)				
Particulars	01.07.2021 to 31.03.2022	01.07.2020 to 31.03.2021	01.01.2022 to 31.03.2022	01.01.2021 to 31.03.2021
Revenue	82,893	73,642	32,323	25,404
Cost of Goods Sold	(68,254)	(58,907)	(26,666)	(20,303)
Gross Profit	14,639	14,735	5,657	5,101
Operating Expenses	(5,967)	(3,620)	(2,284)	(1,114)
Administrative Expenses	(5,015)	(2,568)	(1,903)	(763)
Selling and Distribution Expenses	(952)	(1,052)	(381)	(351)
Profit from Operations	8,672	11,115	3,373	3,987
Finance cost	(3,237)	(4,051)	(1,105)	(1,005)
Net Profit/(Loss) -Before contribution to WPPF	5,435	7,064	2,268	2,982
Contribution to WPPF & WWF	(259)	(336)	(108)	(142)
Net Profit/(Loss) - Tax	5,176	6,728	2,160	2,840
Income Tax Provision	(1,165)	(1,682)	(486)	(639)
Provision for deferred Tax	(24)	(949)	(3)	(929)
Net Profit after Tax -Transferred to statement of changes in equity	3,988	4,097	1,671	1,272
Basic Earning per share (Per share value Tk.10.00) (Diluted)	1.46	1.50	0.61	0.47

STATEMENT OF CHANGES IN EQUITY
For the 3rd Quarter ended March 31, 2022

Unaudited (Figure in Thousand)						
Particulars	Share Capital	Dividend Equalisation Reserve	General Reserve	Retained Earning	Proposed Dividend	Total As on 31.03.2022
Balance, July 01, 2021	27,324	-	3,794	6,110	-	37,228
Bonus Share Issued during the year	-	-	-	-	-	-
Cash Dividend Declared for the year 2020-2021	-	-	-	(1,558)	1,558	-
Net Profit/(Loss) for the period	-	-	-	3,988	-	3,988
At the end year March 31, 2022	27,324	-	3,794	8,540	1,558	41,216
Total number of shares @ Tk. 10.00 each						2,732
Share holders' equity per share	Taka					15.09



Monno Agro & General Machinery Ltd.
Islampur, Dhamrai, Dhaka-1350
STATEMENT OF CASH FLOW
for the year ended March 31, 2022
(Unaudited)

(Figure in Thousand)		
Particulars	July 2021 to March 31, 2022	July 2020 to March 31, 2021
Cash Flows from Operating Activities:	(6,206)	(61,892)
Cash Receipts from Customers and Others	81,700	57,963
Cash Paid to Suppliers	(71,951)	(104,874)
Cash Paid to Employees and others	(11,654)	(10,454)
Interest Paid /Income Tax Paid/Deducted at source	(4,301)	(4,527)
Cash Flows from Investing Activities	-	(6,488)
Acquisition of Assets	-	(6,488)
Cash Flows From Financing Activities:	4,676	62,297
Increase/Decrease in Long Term Borrowings	-	-
Increase/ (Decrease) in Short Term Borrowings	6,672	64,167
Dividend Paid	(1,995)	(1,870)
Deferred Liability	-	-
Increase/(Decrease) in cash & cash equivalents	(1,530)	(6,083)
Cash and Cash Equivalents at Beginning of year	3,228	9,311
Cash and Cash Equivalents at end of the period	1,698	3,228
Net operating cash flows per share @ 10.00 (Diluted)	(2.27)	(22.65)

STATEMENT OF CHANGES IN EQUITY
For the 3rd Quarter ended March 31, 2021

Particulars	Share Capital	Dividend Equalisation Fund	General Reserve	Retained Earning	Total Reserved & Surplus	Total as on 31.12.2020
Balance, 01.07.20	24,840	-	3,794	6,835	10,629	35,469
10% Bonus Share	2,484	-	-	(2,484)	(2,484)	-
10% Cash Dividend Declared the year 2019-2020	-	-	-	(2,484)	(2,484)	(2,484)
10% Cash Dividend Declared the year 2019-2020	-	-	-	4,097	4,097	4,097
At the end of half year March 31, 2021	27,324	-	3,794	5,964	9,758	37,082
Total number of shares @ Tk. 10.00 Each						2,732
Share holders' equity per share	Taka					13.57

ACTING CHIEF FINANCIAL OFFICER

COMPANY SECRETARY

DIRECTOR

MANAGING DIRECTOR

CHAIRMAN



Monno Agro & General Machinery Ltd.
Islampur, Dhamrai, Dhaka-1350
NOTES TO THE ACCOUNTS
for the 3rd Quarter ended March 31, 2022
(Unaudited)



Monno Agro & General Machinery Ltd.
Islampur, Dhamrai, Dhaka-1350
NOTES TO THE ACCOUNTS
for the 3rd Quarter ended March 31, 2022
(Unaudited)



3rd Quarter Accounts
as on the 31st March, 2022
(Unaudited)


1. Accounting policies and methods of computation followed same as those were adopted in the case of financial statements for the period ended 31 March, 2022.

	(Figure in Thousand)	
	31 March, 2022	30th June, 2021
2 Inventories :		
I) Raw Materials	5,527	4,023
II) Finished Goods	19,533	16,054
III) Work-in-Process	1,401	849
IV) Stock of spare parts	2,349	2,296
V) Material -In-Transit	-	-
Total :	28,830	23,222
3 Advance, Deposits and Pre-Payments :		
a) Advance :		
I) Advance Payment of Income T:	16,069	15,299
II) Other advances	72	588
	16,141	15,887
b) Deposits :		
Security deposits	187	187
Earnest Money Deposit	2	2
Value added tax	699	699
	888	888
c) Prepaid Insurance:	68	441
	68	441
d) Group Current Account	3,637	3,637
Total (a+b+c+d) :	20,734	20,853

(Figure in Thousand)

	31st March, 2022	30th June, 2021
4. Liability for other Finance :		
i) Security deposit	5	5
ii) Tax/Vat deducted at source	876	560
	881	565
** Net Asset Value (NAV) Per Share:		
The Inventory of the company has increased during the period ,as a result current Assets of the company has increased significantly. Therefore Net Asset Value (NAV) per share increased from the last period.		
** Earning Per Share(EPS):		
Operating Expenses of the company has increased from the last period, as such, the net profit after tax has also decreased. Therefore ,the Earning Per Share has decreased from the last period .		
** Net Operating Cash Flows (NOCF) Per Share:		
Cash flows of the company has increased due to Cash Received from customer has increased and cash paid to suppliers has decreased for the last period. Therefore Net Operating Cash Flows (NOCF) Per Share has increased.		

(As required under rule 13 of the Securities and Exchange Rule, 1987)
&
(Listing Regulation 17 (2) of Dhaka Stock Exchange (Listing) Regulations, 2015)


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