



**Monno Ceramic Industries Limited**

9, Wyer Street, Wari, Dhaka-1203  
STATEMENT OF FINANCIAL POSITION  
As at March 31, 2022  
(Unaudited)



**Monno Ceramic Industries Limited.**

9, Wyer Street, Wari, Dhaka-1203  
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
For the 3rd quarter ended March 31, 2022  
(Unaudited)



**Monno Ceramic Industries Limited.**

9, Wyer Street, Wari, Dhaka-1203  
STATEMENT OF CASH FLOWS  
For the 3rd quarter ended March 31, 2022  
(Unaudited)

(Figure in Thousand)			
Particulars	Note	31.03.2022	30.06.2021 (Audited)
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>		<b>3,497,818</b>	<b>2,302,132</b>
Property, Plant and Equipment At cost Less Depreciation	Sch-A	3,385,278	2,189,592
Investments	4.00	112,540	112,540
<b>CURRENT ASSETS</b>		<b>734,398</b>	<b>934,864</b>
Inventories	5.00	324,242	371,312
Trade & other Receivables	6.00	115,357	146,928
Advance, Deposits & Pre-payments	7.00	50,021	51,346
Advance Income Tax	8.00	213,863	203,536
Group Current Account	9.00	6,058	153,115
Cash and Cash Equivalents	10.00	24,857	8,627
<b>TOTAL ASSETS</b>		<b>4,232,216</b>	<b>3,236,996</b>
<b>EQUITY AND LIABILITIES</b>			
<b>SHAREHOLDERS' EQUITY</b>		<b>3,131,509</b>	<b>2,164,410</b>
Share Capital	11.00	377,243	377,243
Revenue Reserve & Surplus	12.00	2,754,266	1,787,167
<b>NON-CURRENT LIABILITIES</b>		<b>324,293</b>	<b>325,005</b>
Long Term Borrowing (Secured)	13.02	133,131	130,443
Deferred Tax Liability	14.00	181,630	185,030
Deferred Liability		9,532	9,532
<b>CURRENT LIABILITIES</b>		<b>776,414</b>	<b>747,581</b>
Long Term Loans (Current Portion)	13.02	74,868	74,868
Short Term Borrowings	16.00	428,370	424,858
Trade & other Payables	17.00	126,284	113,023
Accrued Expenses	18.00	13,981	13,975
Unclaimed Dividend	19.00	4,258	2,487
Provision for Income Tax	20.00	87,581	77,220
Liabilities for other Finance	21.00	41,072	41,151
<b>Total Liabilities &amp; Share holders' equity</b>		<b>4,232,216</b>	<b>3,236,996</b>
<b>Net Assets Value per share</b>		<b>83.01</b>	<b>57.37</b>

(Figure in Thousand)						
Particulars	Notes	July 2021 to March 2022	July 2020 to March 2021	January 2022 to March 2022	January 21 to March '21	
Revenue	22.00	683,032	557,643	257,910	176,330	
Cost of Goods Sold	23.00	(538,888)	(440,371)	(204,146)	(139,248)	
<b>Gross Profit</b>		<b>144,144</b>	<b>117,272</b>	<b>53,764</b>	<b>37,082</b>	
<b>Operating Expenses</b>		<b>(43,386)</b>	<b>(24,944)</b>	<b>(15,099)</b>	<b>(7,887)</b>	
Administrative Expenses	24.00	(28,345)	(15,430)	(9,887)	(4,879)	
Selling and Distribution Expenses	25.00	(15,041)	(9,514)	(5,212)	(3,008)	
<b>Profit from Operations</b>		<b>100,758</b>	<b>92,328</b>	<b>38,665</b>	<b>29,195</b>	
Finance cost	26.00	(52,438)	(42,459)	(19,275)	(13,426)	
Other Income	27.00	30	-	10	-	
<b>Net Profit Before contribution to WPPF</b>		<b>48,350</b>	<b>49,869</b>	<b>19,400</b>	<b>15,769</b>	
Contribution to WPPF & WWF	21.01	(2,303)	(2,374)	(924)	(751)	
<b>Net Profit before Tax</b>		<b>46,047</b>	<b>47,495</b>	<b>18,476</b>	<b>15,018</b>	
Income Tax Provision @ 22.50%	20.00	(10,360)	(11,874)	(4,157)	(3,754)	
Deferred Tax Income/(Expenses)	14.02	3,400	4,087	806	2,631	
<b>Net Profit after Tax -Transferred to statement of changes in equity</b>		<b>39,087</b>	<b>39,708</b>	<b>15,125</b>	<b>13,895</b>	
<b>Basic Earning per share</b>		<b>1.04</b>	<b>1.05</b>	<b>0.40</b>	<b>0.37</b>	

**STATEMENT OF CHANGES IN EQUITY**

**For the 3rd quarter ended March 31, 2022**

Particulars	Share Capital	Dividend Equalisation Reserve	Revenue, Reserve & Surplus	Retained Earning	Total Reserve & Surplus	Total As on 31.03.2022
Balance, July 01, 2021	377,243	21,700	1,806,036	(18,869)	1,787,167	2,164,410
Depreciation on Revaluation Assets	-	-	(14,548)	14,548	-	-
Revaluation of Assets (31.3.22)	-	-	944016	-	944016	944016
<b>Net Profit for the period</b>				39,087	39,087	39,087
Cash Dividend declared during the period				(16,004)	(16,004)	(16,004)
<b>At the end of the period ended March 31, 2022</b>	<b>377,243</b>	<b>21,700</b>	<b>2,735,504</b>	<b>18,762</b>	<b>2,754,266</b>	<b>3,131,509</b>
<b>Total number of shares @ Tk. 10.00 each</b>						<b>37,724</b>
<b>Share holders' equity per share</b>					<b>Taka</b>	<b>83.01</b>

(Figure in Thousand)				
Particulars	Notes	31.03.2022	30.06.2021	
<b>Cash Flows from Operating Activities:</b>	<b>34.00</b>	<b>312,454</b>	<b>(34,863)</b>	
Cash Receipts from Customers	31.00	714,603	502,804	
Cash Receipts from Others	27.00	30	-	
Cash Paid to Suppliers	32.00	(445,816)	(458,851)	
Cash Paid to Employees and others	33.00	105,451	(30,612)	
Income Tax Expenses	8.00	(10,327)	(7,024)	
Interest Paid	26.00	(51,487)	(41,180)	
<b>Cash Flows from Investing Activities</b>		<b>286,581</b>	<b>-</b>	
Acquisition of Property, Plant & Equipment		286,581	-	
<b>Cash Flows From Financing Activities:</b>		<b>(9,642)</b>	<b>37,988</b>	
Increase/(Decrease) in Long Term Borrowings		2,688	(10,650)	
Increase/(Decrease) in Short Term Borrowings		3,512	55,982	
WWF Payment (Labour & Welfare Foundation)		(1,609)	-	
Dividend Paid		(14,233)	(7,344)	
<b>Increase/(Decrease) in cash &amp; cash equivalents</b>		<b>16,231</b>	<b>3,124</b>	
Cash and Cash Equivalents at Beginning of year		8,626	11,655	
<b>Cash and Cash Equivalents at end of period</b>		<b>24,857</b>	<b>14,779</b>	
<b>Net operating cash flows per share</b>		<b>8.28</b>	<b>(0.92)</b>	

**STATEMENT OF CHANGES IN EQUITY**

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

Particulars	Share Capital	Dividend Equalisation Reserve	Revenue Reserve & Surplus	Retained Earning	Total Reserve & Surplus	Total as on 31.03.2021
Balance, 01.07.20	359,279	21,700	1,826,343	(47,735)	1,778,608	2,137,887
Depreciation on R-5% Bonus Shares issued during			(15,230)	15,230		
Cash Dividend Declared during the period	17,964			(17,964)		
<b>Net Profit/(Loss) for the period</b>				(7,391)	(7,391)	(7,391)
<b>At the end of half year December 31, 2020</b>	<b>377,243</b>	<b>21,700</b>	<b>1,811,113</b>	<b>(8,152)</b>	<b>1,792,961</b>	<b>2,170,204</b>
<b>Total number of shares @ Tk. 10.00 Each</b>						<b>37,724</b>
<b>Share holders' equity per share</b>					<b>Taka</b>	<b>57.53</b>

**CHIEF FINANCIAL OFFICER**

**COMPANY SECRETARY**

**DIRECTOR**

**MANAGING DIRECTOR**

**CHAIRMAN**



**Monno Ceramic Industries Limited.**  
9, Wyr Street, Wari, Dhaka-1203  
NOTES TO THE ACCOUNTS  
for the 3rd Quarter period ended March 31, 2022  
(Unaudited)

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, 2022.



**Monno Ceramic Industries Limited.**  
9, Wyr Street, Wari, Dhaka-1203  
NOTES TO THE ACCOUNTS  
For the 3rd quarter ended March 31, 2022  
(Unaudited)

- \* Operating expenses and Finance Cost of the Company has increased during the period from the previous period. Hence Revenue has also increased. As a result, EPS has Slightly decreased from the last period.
  
- \*\* Revaluation of Asset has occurred during the period as such , NAVPS has increased from the last period.
  
- \*\*\* NOCFPS has increased due to cash receipts from customer has increased. We have also receipts cash from Group Current account. Therefore NOCFPS has increased from the last period.

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

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

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(Listing Regulation 17 (2) of Dhaka Stock Exchange &  
Chittagong Stock Exchange (Listing) Regulations, 2015)



**Monno Ceramic Industries Limited**  
Islampur, Dhamrai, Dhaka-1350