

MONNO FABRICS LIMITED
 "Monno City" Gilondo, Manikgonj
 STATEMENT OF FINANCIAL POSITION
 As at March 31, 2022
 (Unaudited)

(Figure in Thousand)			
Particulars	Note	31.03.2022 (Unaudited)	30.06.2021 (Audited)
ASSETS			
NON-CURRENT ASSETS			
Property, Plant and Equipment At cost Less Depreciation	2	5,779,166	5,834,407
CURRENT ASSETS			
Inventories	3	236,621	226,667
Trade & other Receivables	4	782,317	742,738
Advance, Deposits & Pre-payment	5	391,811	307,560
Advance Income Tax	6	36,903	35,737
Cash and Cash Equivalents	7	9,956	8,508
TOTAL ASSETS		7,236,772	7,155,617
EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY			
Issued and Paid-up Share Capital		1,150,000	1,150,000
Share Premium		370,576	370,576
Revaluation Surplus		4,063,575	4,063,575
Retained Earnings		(2,662,194)	(2,436,979)
NON-CURRENT LIABILITIES			
Long Term Borrowing (Secured)		3,221,481	3,136,386
Deferred Tax Liability		230,532	-
CURRENT LIABILITIES			
Trade & other Payables		37,412	36,305
Accrued Expenses		163,079	157,062
Unclaimed Dividend		3,555	2,756
Provision for Income Tax		34,066	31,886
Liabilities for other Finance		184,381	299,566
Inter Company Loan		440,310	344,484
Total Liabilities & Share holders' equity		7,236,772	7,155,617
Net Assets Value per share		25.41	27.37

MONNO FABRICS LIMITED
 "Monno City" Gilondo, Manikgonj
 STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
 For the 3rd quarter ended March 31, 2022
 (Unaudited)

(Figure in Thousand)				
Particulars	July 21 to March 22	July 20 to March 21	January 22 to March 22	January 21 to March 21
Revenue	1,085,295	870,586	340,696	228,538
Cost of Goods Sold	(815,113)	(653,407)	(255,575)	(171,595)
Gross Profit	270,182	217,179	85,122	56,943
Operating Expenses	(33,337)	(49,136)	(12,624)	(16,176)
Administrative Expenses	(26,410)	(39,378)	(10,332)	(11,944)
Selling and Distribution Expenses	(6,927)	(9,758)	(2,292)	(4,232)
Profit from Operations	236,845	168,043	72,498	40,767
Finance cost	(228,572)	(161,088)	(68,485)	(38,617)
Income from other sources	1	4.87	-	-
Net Profit/(Loss) -Before contribution to WPPF	8,274	6,960	4,013	2,150
Contribution to WPPF & WVF	(394)	(331)	(191)	(102)
Net Profit/(Loss) - Tax	7,880	6,629	3,822	2,048
Income Tax Provision	(3,005)	(2,411)	(772)	(633)
Deferred Tax Income	6,561	-	2,181	-
Net Profit after Tax -Transferred to statement of changes in equity	11,436	4,218	5,231	1,415
Basic Earning per share (Per share value Tk.10.00)	0.10	0.04	0.05	0.01

STATEMENT OF CHANGES IN EQUITY
 For the 3rd quarter ended March 31, 2022
 (Unaudited)

(Figure in Thousand)					
Particulars	Share Capital	Share Premium	Revaluation Surplus	Retained Earning	Total As on 31.03.2021
Balance, July 01, 2021	1,150,000	370,576	4,063,575	(2,436,979)	3,147,172
Deferred Tax Liability (Prior Year Adjustment)	-	-	-	(230,532)	(230,532)
Interim Dividend for the year 2021-22	-	-	-	(6,119)	(6,119)
Net Profit/(Loss) for the 3rd Quarter	-	-	-	11,436	11,436
At the end of 3rd quarter March 31, 2022	1,150,000	370,576	4,063,575	(2,662,194)	2,921,958
Total number of shares @ Tk. 10.00 each					115,000
Share holders' equity per share					Taka 25.41

MONNO FABRICS LIMITED
 "Monno City" Gilondo, Manikgonj
 STATEMENT OF CASH FLOWS
 For the 3rd quarter ended March 31, 2022
 (Unaudited)

(Figure in Thousand)		
Particulars	July 21 to March 22	July 20 to March 21
Cash Flows from Operating Activities:	(64,948)	(196,346)
Cash Receipts from Customers	1,045,716	721,941
Cash Receipts from Interest & Others	1	5
Cash Paid to Suppliers	(769,128)	(605,952)
Cash paid to Employees and Others	(110,974)	(150,075)
Interest Paid	(228,572)	(161,088)
Income Tax Paid	(1,992)	(1,177)
Cash Flows from Investing Activities	(581)	(425)
Acquisition of Assets	(581)	(425)
Cash Flows From Financing Activities:	66,977	205,109
Increase/Decrease in Long Term Borrowing	85,095	185,754
Dividend Paid	(4,954)	-
Capital Market Stabilization Fund Paid	(366)	-
Increase/Decrease in Liabilities for Other Finance	(115,185)	19,353
Increase/Decrease in Inter Company Loan	95,826	-
Deferred Tax Liability (Current Period Income)	6,561	-
Increase/(Decrease) in cash & cash equivalents	1,448	8,338
Cash and Cash Equivalents at Beginning of period	8,508	8,296
Cash and Cash Equivalents of the period	9,956	16,634
Net operating cash flows per share @ 10.00	(0.56)	(1.71)

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 31.03.2020
Balance, July 01, 2020	1,150,000	370,576	4,063,575	(2,444,639)	3,139,512
Deferred Tax Liability (Prior Year Adjustment)	-	-	-	-	-
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


 CHIEF FINANCIAL OFFICER


 COMPANY SECRETARY (CC)


 DIRECTOR


 MANAGING DIRECTOR

For 
 CHAIRMAN



MONNO FABRICS LIMITED

"Monno City" Gilondo, Manikgonj
NOTES TO THE ACCOUNTS
For the 3rd quarter ended March 31, 2022
(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, 2022.

(Figure in Thousand)

	31st March 2022	30th June, 2021
2 Property, Plant and Equipment:	5,779,166	5,834,407
I) Assets at cost less accumulated depreciation	5,779,166	5,834,407
3 Inventories:	236,621	226,667
I) Raw Materials	98,422	102,215
II) Finished Goods	76,282	54,425
III) Stock of spare parts	28,258	32,413
IV) Work-in-Process	33,659	37,615
4 Trade and Other Receivables	782,317	742,738
I) Receivable against sales & others	619,872	580,293
II) Cash Incentive receivable from Govt.	162,445	162,445
5 Advance, Deposits and Pre-Payments:		
a) Advance:	266,017	180,434
I) Suppliers Contractors & Others	254,802	169,219
II) Tax Refundable from Government	11,215	11,215
b) Deposits:	28,451	28,451
I) VAT Current Account	4	4
II) Lease Deposit	8,998	8,998
III) Security Deposit	19,450	19,450
c) Pre-Payment	97,342	98,675
I) Lease Premium, Fire & Life Insurance	97,342	98,675
Total (a+b+c)	391,811	307,560
6 Advance Income Tax:	36,903	35,737
7 Cash and Cash Equivalents:		
Cash-in-Hand	5,793	529
Cash-at Banks	4,163	7,979
Taka:	9,956	8,508



MONNO FABRICS LIMITED

"Monno City" Gilondo, Manikgonj
NOTES TO THE ACCOUNTS
For the 3rd quarter ended March 31, 2022
(Unaudited)

(Figure in Thousand)

	July 21 to March 22	July 20 to March 21
8 Reconciliation of Cash Flows:		
Cash flow from Operating Activities:		
As per direct method	(64,948)	(196,346)
As per indirect method:		
Net Profit after Tax for the year	11,436	4,218
Adjustments for items not involving movement of cash:		
Add: Depreciation on Property, Plant & Equipment	55,822	109,686
Total:	67,258	113,904
Changing in working capital components:		
Decrease/(Increase) in Inventories	(9,953)	(62,477)
Decrease/(Increase) in Trade & Other Receivables	(39,579)	(148,645)
Decrease/(Increase) in Advances, Deposits & Pre-Paym	(84,251)	(81,596)
Decrease/(Increase) in Advance Income Tax	(1,166)	(1,177)
(Decrease)/Increase in Trade & Other Payables	1,107	4,920
(Decrease)/Increase in Accrued Expenses	6,017	(23,685)
(Decrease)/Increase in Provisions for Income Tax	2,180	2,411
(Decrease)/Increase in Deferred Tax Liability	(6,561)	-
Net Cash Flow from Operating Activities	(132,206)	(310,250)
9 Net Asset Value (NAV) Per Share:		
To comply the paragraph 15 & 24 of IAS - 12 'Income Tax' deferred tax has been considered, therefore NAV reduces during the period.		
10 Earnings Per Share (EPS):		
Revenue has been turned into positive way but margin has mostly covered to recover financial cost. However Earning Per Share (EPS) has been increased too.		
11 Net Operating Cash Flows (NOCF) Per Share:		
Cash receipts from customers of the company has increased. Therefore the Net Operating Cash Flows (NOCF) per Share has increased for the last period.		

3rd Quarter Accounts

As at March 31, 2022
(Unaudited)

(As required under rule 13 of the Securities and Exchange Rule, 1987)
&
(Listing Regulation 17 (3) of Dhaka Stock Exchange & Chittagong Stock Exchange (Listing) Regulations, 2015)



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