



Monno Agro & General Machinery Ltd.  
Islampur, Dhamrai, Dhaka-1350  
**BALANCE SHEET**  
As at December 31, 2021  
(Unaudited)

(Figure in Thousand)			
Particulars	Note	July to December '21	30.06.2021 (Audited)
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>		<b>24,286</b>	<b>26,228</b>
Property, Plant and Equipment At cost Less Depreciation		24,286	26,228
<b>CURRENT ASSETS</b>		<b>78,970</b>	<b>77,847</b>
Inventories	2	27,562	23,222
Trade & other Receivables		29,871	30,152
Advance, Deposits & Pre-payments	3	20,477	20,853
Cash and Cash Equivalents		1,060	3,620
<b>TOTAL ASSETS</b>		<b>103,256</b>	<b>104,075</b>
<b>EQUITY AND LIABILITIES</b>			
<b>SHAREHOLDERS' EQUITY</b>		<b>39,545</b>	<b>37,228</b>
Issued and Paid-up Share Capital		27,324	27,324
Revenue Reserve & Surplus		12,221	9,904
<b>NON-CURRENT LIABILITIES</b>		-	-
Long Term Borrowing (Secured)		-	-
<b>CURRENT LIABILITIES</b>		<b>63,712</b>	<b>66,847</b>
Short Term Borrowings		31,506	27,983
Trade & other Payables		16,945	23,600
Unclaimed Dividend		321	1,189
Provision for Deferred Tax		1,191	1,170
Provision for Income Tax		13,019	12,340
Liabilities for other Finance	4	730	565
<b>Total Liabilities &amp; Share holders' equity</b>		<b>103,256</b>	<b>104,075</b>
Net Assets Value per share		14.47	13.62



Monno Agro & General Machinery Ltd.  
Islampur, Dhamrai, Dhaka-1350  
**PROFIT & LOSS ACCOUNT**  
for the half year ended December 31, 2021  
(Unaudited)

(Figure in Thousand)					
Particulars		July to December '21	July to December '20	October to December '21	October to December '20
<b>Revenue</b>		50,570	48,237	26,628	26,019
Cost of Goods Sold	17.76	(41,588)	(38,604)	(21,941)	(21,114)
<b>Gross Profit</b>	17.60	<b>8,982</b>	<b>9,633</b>	<b>4,687</b>	<b>4,905</b>
<b>Operating Expenses</b>		<b>(3,683)</b>	<b>(2,506)</b>	<b>(1,764)</b>	<b>(954)</b>
Administrative Expenses		(3,112)	(1,805)	(1,486)	(704)
Selling and Distribution Expenses		(571)	(701)	(278)	(250)
<b>Profit from Operations</b>		<b>5,299</b>	<b>7,127</b>	<b>2,923</b>	<b>3,951</b>
Finance cost		(2,132)	(3,046)	(1,087)	(1,823)
<b>Net Profit/(Loss) -Before contribution to WPPF</b>		<b>3,167</b>	<b>4,081</b>	<b>1,836</b>	<b>2,128</b>
Contribution to WPPF & WWF		(151)	(194)	(87)	(101)
<b>Net Profit/(Loss) - Tax</b>		<b>3,016</b>	<b>3,887</b>	<b>1,749</b>	<b>2,027</b>
Income Tax Provision		(679)	(972)	(393)	(456)
Provision for deferred Tax		(21)	(20)	(11)	(11)
<b>Net Profit after Tax -Transferred to statement of changes in equity</b>		<b>2,317</b>	<b>2,895</b>	<b>1,344</b>	<b>1,560</b>
Basic Earning per share (Per share value Tk.10.00) (Diluted)		0.85	1.06	0.49	0.57

**STATEMENT OF CHANGES IN EQUITY**  
For the half year ended December 31, 2021

(Figure in Thousand)						
Particulars	Share Capital	Dividend Equalisation Reserve	General Reserve	Retained Earning	Proposed Dividend	Total As on 31.12.2021
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	-
<b>Net Profit/(Loss) for the half year</b>	-	-	-	2,317	-	2,317
At the end of half year December 31, 2021	27,324	-	3,794	6,869	1,558	39,545
<b>Total number of shares @ Tk. 10.00 each</b>						2,732,400
<b>Share holders' equity per share</b>						Taka 14.47



Monno Agro & General Machinery Ltd.  
Islampur, Dhamrai, Dhaka-1350  
**STATEMENT OF CASH FLOW**  
for the half year ended December 31, 2021  
(Unaudited)

(Figure in Thousand)		
Particulars	July to December '21	July to December '20
<b>Cash Flows from Operating Activities:</b>	<b>(5,215)</b>	<b>(64,558)</b>
Cash Receipts from Customers and Others	50,851	32,163
Cash Paid to Suppliers	(45,324)	(74,687)
Cash Paid to Employees and others	(8,610)	(18,981)
Interest Paid	(2,132)	(3,053)
<b>Cash Flows from Investing Activities</b>	<b>-</b>	<b>(6,488)</b>
Acquisition of Assets	-	(6,488)
<b>Cash Flows From Financing Activities:</b>	<b>2,655</b>	<b>65,195</b>
Increase/Decrease in Long Term Borrowings	-	-
Increase/ (Decrease) in Short Term Borrowings	3,523	66,027
Dividend Paid	(868)	(853)
Deferred Liability	-	21
<b>Increase/(Decrease) in cash &amp; cash equivalents</b>	<b>(2,560)</b>	<b>(5,851)</b>
Cash and Cash Equivalents at Beginning of year	3,620	9,311
<b>Cash and Cash Equivalents at end of half-year</b>	<b>1,060</b>	<b>3,460</b>
<b>Net operating cash flows per share @ 10.00 (Diluted)</b>	<b>(1.91)</b>	<b>(23.63)</b>

**STATEMENT OF CHANGES IN EQUITY**  
For the half year ended December 31, 2020

Particulars	Share Capital	Dividend Equalisation Fund	General Reserve	Retained Earning	Proposed Dividend	Total as on 31.12.2020
Balance, 01.07.20	24,840	-	3,794	6,835	-	35,469
Cash Dividend Declared for the year 2019-20	-	-	-	(2,484)	2,484	-
<b>Net Profit/(Loss) for the half year</b>	-	-	-	2,895	-	2,895
At the end of half year December 31, 2020	24,840	-	3,794	7,246	2,484	38,364
<b>Total number of shares @ Tk. 10.00 Each</b>						2,484,000
<b>Share holders' equity per share</b>						Taka 15.44

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 half year ended December 31, 2021  
(Unaudited)



Monno Agro & General Machinery Ltd.  
Islampur, Dhamrai, Dhaka-1350  
NOTES TO THE ACCOUNTS  
for the half year ended December 31, 2021  
(Unaudited)



Half Yearly Accounts  
as on the 31<sup>st</sup> December, 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.

(Figure in Thousand)		
	31st December, 2021	30th June, 2021
<b>2 Inventories :</b>		
I) Raw Materials	5,527	4,023
II) Finished Goods	18,050	16,054
III) Work-in-Process	1,204	849
IV) Stock of spare parts	2,781	2,296
V) Material -In-Transit	-	-
<b>Total :</b>	<b>27,562</b>	<b>23,222</b>
<b>3 Advance, Deposits and Pre-Payments :</b>		
<b>a) Advance :</b>		
I) Advance Payment of Income T.	15,718	15,299
II) Other advances	88	588
	<b>15,806</b>	<b>15,887</b>
<b>b) Deposits :</b>		
Security deposits	187	187
Earnest Money Deposit	2	2
Value added tax	699	699
	<b>888</b>	<b>888</b>
<b>c) Prepaid Insurance:</b>	<b>146</b>	<b>441</b>
	<b>146</b>	<b>441</b>
<b>d) Group Current Account</b>	<b>3,637</b>	<b>3,637</b>
<b>Total (a+b+c+d) :</b>	<b>20,477</b>	<b>20,853</b>

(Figure in Thousand)		
	31st December, 2021	30th June, 2021
<b>4. Liability for other Finance :</b>		
i) Security deposit	5	5
ii) Tax/Vat deducted at source	725	560
	<b>730</b>	<b>565</b>
<b>** Net Asset Value (NAV) Per Share:</b>		
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.		
<b>** Earning Per Share(EPS):</b>		
Operating Expenses of the company has increased from the last Q2 period, as such, the net profit after tax has also decreased. Therefore ,the Earning Per Share has decreased from the last Q2 period .		
<b>** Net Operating Cash Flows (NOCF) Per Share:</b>		
Cash flows of the company has increased due to Cash paid to supplier and also cash paid to Employees & others has decreased from the last Q2 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)

**Monno Agro & General Machinery Ltd.**  
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