



Monno Ceramic Industries Limited

Islampur, Dhamrai, Dhaka-1350

BALANCE SHEET

As at December 31, 2021

(Unaudited)



Monno Ceramic Industries Limited.

Islampur, Dhamrai, Dhaka-1350

PROFIT & LOSS ACCOUNT

for the half year ended December 31, 2021

(Unaudited)



Monno Ceramic Industries Limited.

Islampur, Dhamrai, Dhaka-1350

STATEMENT OF CASH FLOW

for the half year ended December 31, 2021

(Unaudited)

(Figure in Thousand)			
Particulars	Note	July to December 21	30.06.2021 (Audited)
ASSETS			
NON-CURRENT ASSETS			
		2,436,614	2,302,131
Property, Plant and Equipment At cost Less Depreciation	Sch-A	2,324,074	2,189,591
Investments	4	112,540	112,540
CURRENT ASSETS			
		850,683	934,864
Inventories	5	348,644	371,312
Trade & other Receivables	6	129,235	146,928
Advance, Deposits & Pre-payments	7	55,623	51,346
Advance Income Tax	8	210,421	203,536
Group Current Account	9	96,212	153,115
Cash and Cash Equivalents	10	10,548	8,627
TOTAL ASSETS		3,287,297	3,236,995
EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY			
		2,172,367	2,164,410
Share Capital	11	377,243	377,243
Revenue Reserve & Surplus	12	1,795,124	1,787,167
NON-CURRENT LIABILITIES			
		320,584	325,004
Long Term Borrowing (Secured)		128,617	130,443
Deferred Liability	6.00	182,435	185,029
Deferred Tax Liability		9,532	9,532
CURRENT LIABILITIES			
		794,345	747,581
Long Term Loans (Current Portion)		74,868	74,868
Short Term Borrowings		419,055	424,858
Trade & other Payables		142,805	113,023
Accrued Expenses		14,599	13,975
Dividend Payable		16,004	-
Unclaimed Dividend	19	2,351	2,487
Provision for Income Tax	20	83,423	77,220
Liabilities for other Finance	21	41,240	41,151
Total Liabilities & Share holders' equity		3,287,296	3,236,995
Net Assets Value per share		57.59	57.37

(Figure in Thousand)					
Particulars	July to December 21	July to December 20	October to December 21	October to December 20	
Revenue	425,121	381,312	259,026	191,047	
Cost of Goods Sold	(334,742)	(301,122)	(204,059)	(150,623)	
Gross Profit	90,379	80,190	54,967	40,424	
Operating Expenses	(28,286)	(17,056)	(17,602)	(8,513)	
Administrative Expenses	(18,458)	(10,551)	(11,451)	(5,243)	
Selling and Distribution Expenses	(9,828)	(6,505)	(6,151)	(3,270)	
Profit from Operations	62,093	63,134	37,365	31,911	
Finance cost	(33,163)	(29,033)	(17,229)	(13,418)	
Other Income	20	-	10	-	
Net Profit Before contribution to WPPF	28,950	34,101	20,146	18,493	
Contribution to WPPF & WWF	(1,378)	(1,623)	(959)	(881)	
Net Profit before Tax	27,572	32,478	19,187	17,612	
Income Tax Provision @ 25.00%	(6,203)	(8,119)	(4,317)	(4,403)	
Deferred Tax Income/(Expenses)	2,593	1,456	1,239	94	
Net Profit after Tax - Transferred to statement of changes in equity	23,962	25,815	16,109	13,303	
Basic Earning per share (Restated)	0.64	0.72	0.43	0.37	

STATEMENT OF CHANGES IN EQUITY

For the half year ended December 31, 2021

Particulars	Share Capital	Dividend Equalisation Reserve	Revenue, Reserve & Surplus	Retained Earning	Proposed Dividend	Total As on 31.12.2021
Balance, July 01, 2021	377,243	21,700	1,784,336	(18,869)	-	2,164,410
Depreciation on Revaluation Assets	-	-	(9,698)	9,698	-	-
Cash Dividend declared during the year	-	-	-	(16,004)	16,004	(16,004)
Net Profit/(Loss) for the half year	-	-	-	23,962	-	23,962
At the end of half year December 31, 2021	377,243	21,700	1,774,638	(1,213)	16,004	2,172,368
Total number of shares @ Tk. 10.00 each						37,724
Share holders' equity per share						Taka 57.59

(Figure in Thousand)				
Particulars	Notes	July to December 21	July to December 20	
Cash Flows from Operating Activities:				
		166,959	(49,244)	
Cash Receipts from Customers	31	442,815	326,406	
Cash Receipts From Others	27	20	-	
Cash Paid to Suppliers	32	(260,950)	(321,908)	
Cash Paid to Employees and others	33	24,493	(22,331)	
Income Tax Expenses		(6,885)	(3,336)	
Interest Paid		(32,534)	(28,075)	
Cash Flows from Investing Activities		157,272	-	
Acquisition of Assets		157,272	-	
Cash Flows From Financing Activities:		(7,763)	54,214	
Increase/(Decrease) in Long Term Borrowings		(1,825)	(7,885)	
Increase/ (Decrease) in Short Term Borrowings		(5,803)	63,668	
Increase/ (Decrease) Other Finance		-	-	
Dividend Paid		(135)	(1,569)	
Increase/(Decrease) in cash & cash equivalents		159,196	4,970	
Cash and Cash Equivalents at Beginning of year		11,655	11,654	
Cash and Cash Equivalents at end of half-year		170,851	16,624	
Net operating cash flows per share (Restated)		4.43	(1.31)	

STATEMENT OF CHANGES IN EQUITY

For the half year ended December 31, 2020

Particulars	Share Capital	Dividend Equalisation Reserve	Revenue Reserve & Surplus	Retained Earning	Proposed Dividend	Total as on 31.12.2020
Balance, 01.07.20	359,279	21,700	1,804,643	(47,735)	-	2,137,887
Depreciation on	-	-	(10,153)	10,153	-	-
Cash Dividend declared during the year	-	-	-	(7,391)	7,391	-
Net Profit/(Loss) for the half year	-	-	-	25,813	-	25,813
At the end of half year December 31, 2020	359,279	21,700	1,794,490	(19,160)	7,391	2,163,700
Total number of shares @ Tk. 10.00 Each						37,724
Share holders' equity per share						Taka 57.36

[Signature]

CHIEF FINANCIAL OFFICER

[Signature]

COMPANY SECRETARY

[Signature]

DIRECTOR

[Signature]

MANAGING DIRECTOR

[Signature]

CHAIRMAN



Monno Ceramic Industries Limited.

Islampur, Dhamrai, Dhaka-1350

NOTES TO THE ACCOUNTS

for the half year ended December 31, 2021

(Unaudited)

Accounting policies and methods of computation followed same as those were adopted in the case of financial statements for the Half Year ended 31st December, 2021.

(Figure in Thousand)

31st December, 2021	30th June, 2020
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**** Inventories :**

I) Raw Materials	141,799	161,059
II) Finished Goods	48,633	42,807
III) Work-in-Process	35,015	35,933
IV) Stock of spare parts	115,384	116,738
V) Material -In-Transit	7,813	14,755
Total :	348,644	371,312



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NOTES TO THE ACCOUNTS

for the half year ended December 31, 2021

(Unaudited)

* Operating expenses and Finance Cost of the Company has increased during the period from the previous period, as a result, EPS has decreased from the last Q2 period.

** Asset addition has occurred during the period as such , NAVPS has increased from the last Q2 period.

*** NOCFPS has increased due to cash receipts from customer has increased. Therefore NOCFPS has increased from the last Q2 period.

Half Yearly Accounts

as on the 31st December, 2021

(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)



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