

MEGHNA CONDENSED MILK INDUSTRIES LIMITED

Statement of Financial Position (Un-Audited) For the Half Year Ended 31st DECEMBER 2022

ASSETS	Notes	31-12-22	30.06.2022
Non-Current Assets		151,810,019	157,627,519
Property, Plant & Equipment		151,810,019	157,627,519
Current Assets		191,636,192	196,768,692
Stock & Stores		80,187,800	80,187,800
Advance, Deposit & Prepayments		55,834,857	55,834,857
Sundry Debtors & Others Receivable		15,004,000	15,004,000
Unsecured Loan		34,000,000	34,000,000
Cash & Bank Balances		6,609,535	11,742,035
TOTAL ASSETS	Tk.	343,446,211	354,396,211
Shareholders Equity and Liabilities :			
Shareholders' Equity		(1,140,043,943)	(1,121,418,489)
Issued Subscribed and Paid up Capital		160,000,000	160,000,000
Accumulated Profit/(Loss)		(1,393,154,369)	(1,379,598,915)
Revaluation Reserve		93,110,426	98,180,426
Non-Current Liabilities		642,775,645	642,775,645
Bank Loan		642,775,645	642,775,645
Current Liabilities :		840,714,509	833,039,055
Cash Credit and Overdrafts		374,036,832	374,036,832
Liabilities for Expenses		463,086,860	455,411,406
Workness Profit Participation fund		960,089	960,089
Dividend Payable		1,673,604	1,673,604
Liabilities for Tax		957,124	957,124
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	Tk.	343,446,211	354,396,211
Net Assets Value Per Share		(71.25)	(70.09)

 CFO	 Company Secretary	 Managing Director	_____ Director	_____ Chairman
--	--	--	-------------------	-------------------

Date : Dhaka
30th January - 2023

MEGHNA CONDENSED MILK INDUSTRIES LIMITED

STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)

For the Half Year Ended 31st DECEMBER 2022

Particulars	Half Year Ended 31st December 2022	Half Year Ended 31st December 2021	3 Month Ended 1st October'22 to 31 st December 2022	3 Month Ended 1st October'21 to 31st December 2021
Sales	-	-	-	-
Less : Cost of Goods Sold :	5,817,500	6,405,000	2,778,750	3,137,500
Gross Profit/(Loss)	(5,817,500)	(6,405,000)	(2,778,750)	(3,137,500)
Operating Expenses:				
Administrative, Selling & Distribution Expenses	5,132,500	6,110,600	2,496,250	2,935,400
Operating Profit/(Loss)	(10,950,000)	(12,515,600)	(5,275,000)	(6,072,900)
Financial Expenses	7,675,454	46,637,870	3,870,500	21,750,200
Profit/(Loss) Before other Income:	(18,625,454)	(59,153,470)	(9,145,500)	(27,823,100)
Other Income/Interest on FDR	-	-	-	-
Net Profit /(Loss) for the Half year ended Before WPPF and Tax	(18,625,454)	(59,153,470)	(9,145,500)	(27,823,100)
Less: Contribution to workmen's Profit Participation Fund.	-	-	-	-
Net Profit /(Loss) for the Period Before Tax	(18,625,454)	(59,153,470)	(9,145,500)	(27,823,100)
Less: Provision for tax	-	-	-	-
Net Profit /(Loss) for the Period After Tax	(18,625,454)	(59,153,470)	(9,145,500)	(27,823,100)
Net Profit/(Loss) Earning Per Share	(1.16)	(3.70)	(0.571)	(1.74)


CFO


Company Secretary


Managing Director

Director

Chairman

Date : Dhaka
30th January - 2023

MEGHNA CONDENSED MILK INDUSTRIES LIMITED

STATEMENT OF CHANGES IN EQUITY (Un-Audited) FOR THE HALF YEAR ENDED 31th December 2022

Particulars	Paid up Capital	Tax Holiday Reserve	Profit / (Loss)	Total Taka
Balance as on 01-07-2022	160,000,000	98,180,426	(1,379,598,915)	(1,121,418,489)
Net Profit/(Loss)				
For the half year	-	-	(18,625,454)	(18,625,454)
Transfer between revaluation Reserve & Retained earnings	-	(5,070,000)	5,070,000	-
Balance as on 31.12.22	160,000,000	93,110,426	(1,393,154,369)	(1,140,043,943)






Balance as on 31.12.21	160,000,000	101,855,421	(1,405,921,202)	(1,144,065,781)
-------------------------------	--------------------	--------------------	------------------------	------------------------


CFO
Company Secretary
Managing Director
Director
Chairman

Date : Dhaka
30th January - 2023

MEGHNA CONDENSED MILK INDUSTRIES LIMITED

STATEMENT OF CASH FLOWS (Un-Audited) FOR THE HALF YEAR ENDED 31st DECEMBER, 2022

Particulars	31-12-22	31-12-21		
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Collection From Turnover/outside Party	-	-		
Payment For Cost & General & Other related Exp.	(5,132,500)	(3,965,600)		
Inventory	-	-		
Sundry debtors	-	-		
Advance, Deposit & Prepayments	-	-		
Liabilities For Expenses	7,675,454	46,637,870		
Workmenis Profit Participation Fund.	-	-		
Liabilities for Tax	-	-		
Net Cash Generated from Operating Acitivities :	2,542,954	42,672,270		
B. CASH FLOW FROM INVESTING ACTIVITIES:				
Acquisition of fixed Assets	-	-		
Interest Received on FDR	-	-		
Interest on Loan	(7,675,454)	(46,637,870)		
Net Cash used in Investing Activities	(7,675,454)	(46,637,870)		
C. CASH FLOW FROM FINANCING ACTIVITIES:				
Bank Loan-long Term	-	-		
Bank Loan-short Term	-	3,834,799		
Un-securred Loan (Receivable)	-	-		
Un-securred Loan (Payable)	-	-		
Net Cash Generated From Financing Activities	-	3,834,799		
Net Cash Inflow / (Outflow) during the Period (A+B+C)	(5,132,500)	(130,801)		
Cash & Cash equivalent from the beginning of the Period	11,742,035	578,801		
Cash & Cash equivalent at the end of the Period	6,609,535	448,000		
Net operating Cash Flow Per Share :	0.16	2.67		
 CFO	 Company Secretary	 Managing Director	 Director	 Chairman

Date : Dhaka

30th January - 2023