

## BALANCE SHEET

31-Dec-23

30-Jun-24

### ASSETS

	31-Dec-23	30-Jun-24
<b>Current assets</b>		
Cash and cash equivalents	27,537,478,726	6,746,535,042
Trade and other receivables	6,287,682,832	7,681,990,842
Inventories	4,944,922,171	6,831,719,323
Prepayments	393,107,145	412,098,854
Non-current assets held for sale	0	4,084,158,688
<b>Total current assets</b>	<b>39,163,190,874</b>	<b>25,756,502,750</b>
<b>Non-current assets</b>		
Property, plant and equipment	37,399,888,885	34,184,627,426
Intangible assets	414,045,070	377,534,165
Deferred tax assets	76,129,571	98,706,401
Other non-current assets	283,210,938	382,012,776
<b>Total non-current assets</b>	<b>38,173,274,464</b>	<b>35,042,880,768</b>
<b>TOTAL ASSETS</b>	<b>77,336,465,338</b>	<b>60,799,383,518</b>

### LIABILITIES AND EQUITY

	31-Dec-23	30-Jun-24
<b>Liabilities</b>		
Trade payables	1,079,640,204	1,679,041,048
Salary payables	164,472,880	132,972,880
Tax payables	1,839,597,656	804,475,136
Short-term loan	15,184,920,000	7,089,960,000
Interest payables	249,479,832	68,102,236
Dividend payables	0	0
Prepaid income	48,499,204	103,986,636
Provisions	211,013,842	211,013,842
Other short term liabilities	706,853,412	594,216,181
Long-term loan	29,025,579,664	20,050,579,664
Deferred government grants	6,449,500,336	6,449,500,336
Deferred tax liabilities	213,517,809	92,280,167
Other long term liabilities	157,211,333	157,211,333
<b>Total liabilities</b>	<b>55,330,286,173</b>	<b>37,433,339,457</b>
<b>Equity</b>		
Share capital	2,318,181,927	2,318,181,927
Additional paid-in capital	6,835,733,063	6,835,733,063
Revaluation reserve	2,508,104,274	3,377,825,059
Retained earnings	10,344,159,901	10,834,304,012
<b>Total equity</b>	<b>22,006,179,165</b>	<b>23,366,044,061</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>77,336,465,338</b>	<b>60,799,383,518</b>

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(Dalgirmaa Ts)



Monos foods JSC

Registration number: 5568927

2024 Q2

## Income statement

	30-Jun-23	30-Jun-24
Revenue	16,460,408,160	17,503,850,516
Cost of goods sold	8,669,197,047	9,210,137,973
<b>Gross profit</b>	<b>7,791,211,114</b>	<b>8,293,712,543</b>
Interest income	3,351,801	105,432,826
Other income	21,026,519	39,726,171
Sales and marketing expense	3,641,744,631	4,177,848,171
General and administrative expenses	1,517,326,273	1,992,275,617
Finance expense	186,164,215	518,162,581
Other expenses	91,083,615	119,116,618
Other gains/ (losses)	-35,102,546	-1,124,072
<b>Profit before tax</b>	<b>2,344,168,152</b>	<b>1,630,344,480</b>
Income tax expense	255,385,910	177,671,168
<b>Profit for the year</b>	<b>2,088,782,242</b>	<b>1,452,673,313</b>

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### STATEMENT OF CHANGES IN EQUITY

No	In MNT	Equity	Additional paid-in capital	Revaluation surplus	Retained earnings	Total amount
1	Balance as at 1/1/2023	2,318,181,926.76	6,835,733,063.19	410,914,484.64	7,725,833,099.36	17,290,662,573.94
2	Adjusted balance	2,318,181,926.76	6,835,733,063.19	410,914,484.64	7,725,833,099.36	17,290,662,573.94
3	Profit for the year	0.00			3,480,290,196.43	3,480,290,196.43
4	Other income	0.00	0.00	0.00	0.00	0.00
5	Dividends	0.00	0.00	0.00	-981,241,027.20	-981,241,027.20
6	Reduction in share capital	0.00	0.00	2,097,189,789.65	119,277,632.35	2,216,467,422.00
7	Balance as at 12/31/2023	2,318,181,926.76	6,835,733,063.19	2,508,104,274.29	10,344,159,900.94	22,006,179,165.17
8	Adjusted balance	2,318,181,926.76	6,835,733,063.19	2,508,104,274.29	10,344,159,900.94	22,006,179,165.17
9	Profit for the year	0.00	0.00	0.00	1,452,673,312.51	1,452,673,312.51
10	Other comprehensive income			-92,808,416.43		-92,808,416.43
11	Dividends	0.00	0.00	0.00	0.00	0.00
12	Reduction in share capital	0.00	0.00	962,529,201.23	-962,529,201.23	0.00
13	Balance as at 06/30/2024	2,318,181,926.76	6,835,733,063.19	3,377,825,059.09	10,834,304,012.21	23,366,044,061.25

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### Cash flow statement

30-Jun-23

30-Jun-24

#### Operating activities

Cash received from customers	16,181,300,889.18	17,434,794,846.94
Cash received from insurance	1,620,963.00	-
Refunded tax	-	201,491,963.40
Cash received from others	5,663,339.02	171,213,614.29
<b>Total cash received (+)</b>	<b>16,188,585,191.20</b>	<b>17,807,500,424.62</b>
Employee compensation	(2,578,388,545.03)	(3,436,646,811.50)
Paid to social insurance institution	(918,428,184.43)	(1,063,106,302.32)
Cash paid to suppliers	(5,233,302,040.47)	(8,107,376,324.35)
Utilities paid	(286,237,387.68)	(332,071,150.67)
Fuel and freight paid	(340,148,311.73)	(494,658,503.92)
Interest paid	(1,243,176,419.12)	(1,668,432,558.32)
Taxes paid	(2,541,601,658.40)	(2,855,716,897.98)
Insurance paid	(71,156,284.40)	(78,903,293.31)
Other operating expenses paid	(2,251,720,439.06)	(2,672,798,152.70)
<b>Total cash paid (-)</b>	<b>(15,464,159,270.31)</b>	<b>(20,709,709,995.08)</b>
<b>Net cash provided from operating activities</b>	<b>724,425,920.88</b>	<b>(2,902,209,570.45)</b>

#### Cash flows from investing activities

Proceeds from borrowings	1,800,000.00	3,000,000.00
<b>Total cash received (+)</b>	<b>1,800,000.00</b>	<b>3,000,000.00</b>
Purchase of property, plant and equipment	(7,222,515,490.46)	(812,749,359.87)
Purchase of intangible assets	-	(4,300,000.00)
Borrowings paid	-	-
<b>Total cash paid (-)</b>	<b>(7,222,515,490.46)</b>	<b>(817,049,359.87)</b>
<b>Net cash provided from investing activities</b>	<b>(7,220,715,490.46)</b>	<b>(814,049,359.87)</b>

#### Cash flows from financing activities

Loan received	10,366,121,439.13	9,681,364,035.00
<b>Total cash received (+)</b>	<b>10,366,121,439.13</b>	<b>9,681,364,035.00</b>
Payment of debt	(3,574,607,190.29)	(26,751,324,034.99)
Dividend paid	-	-
<b>Total cash paid (-)</b>	<b>(3,574,607,190.29)</b>	<b>(26,751,324,034.99)</b>
<b>Net cash provided from financing activities</b>	<b>6,791,514,248.84</b>	<b>(17,069,959,999.99)</b>

Foreign exchange losses	(4,399,276.29)	(4,724,753.87)
<b>Increase (decrease) in cash</b>	<b>290,825,402.97</b>	<b>(20,790,943,684.18)</b>

<b>Opening cash balance</b>	<b>295,523,503.11</b>	<b>27,537,478,725.73</b>
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<b>Closing cash balance</b>	<b>586,348,906.08</b>	<b>6,746,535,041.55</b>
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