



RENATA LIMITED
FINANCIAL STATEMENTS FOR THE PERIOD
JULY TO SEPTEMBER 2021

RENATA LIMITED
Plot-1, Milk Vita Road, Section-7
Mirpur, Dhaka-1216

Dear Shareholders,

Subject: Financial Statements for the first quarter ended 30 September 2021

We are pleased to present the unaudited first quarter financial statements of Renata Limited containing the Statement of Financial Position as at 30 September 2021, the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Cash Flows and the Statement of Changes in Equity for the first quarter ended 30 September 2021. The details of the published first quarter financial statements are available in the website of the Company. The address of the website is www.renata-ltd.com

Yours Sincerely

for RENATA LIMITED





Syed S. Kaiser Kabir
 CEO and Managing Director


Renata Limited
Statement of Financial Position as at 30 September 2021
(Unaudited)


	Notes	30 September 2021 Taka in 000's	30 June 2021 Taka in 000's
ASSETS			
Non-current assets			
Property, plant and equipment (WDV)	1	13,270,888	13,217,220
Capital work-in-progress	2	5,070,115	3,803,866
Investment in subsidiaries	3	63,080	63,080
Total non-current assets		18,404,083	17,084,166
Current assets			
Inventories	4	6,293,223	5,929,260
Trade and other receivables	5	3,974,831	3,958,646
Advances, deposits and prepayments	6	694,483	590,573
Investment in shares and FDR	7	5,912,364	5,463,937
Cash and cash equivalents	8	1,329,142	1,356,085
Total current assets		18,204,043	17,298,501
Total assets		36,608,126	34,382,667
EQUITY AND LIABILITIES			
Shareholders' equity			
Share capital	9	974,482	974,482
Revaluation surplus		153,238	153,361
Other reserves		(43,065)	(43,065)
Fair value reserve		38,901	24,775
Retained earnings		25,702,680	24,340,255
Total shareholders' equity		26,826,236	25,449,808
Non-current liabilities			
Deferred tax liabilities	10	1,359,419	1,368,214
Total non-current liabilities		1,359,419	1,368,214
Current liabilities			
Short term bank loan and overdrafts	11	5,255,022	4,801,510
Trade and other payables	12	3,167,449	2,763,135
Total current liabilities		8,422,471	7,564,645
Total equity and liabilities		36,608,126	34,382,667
Net asset value (NAV) per share	17	275.29	261.16
Number of shares used to compute NAV	Nos. in 000's	97,448	97,448



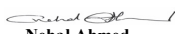



 Dr. Sarwar Ali
 Chairman







 Syed S. Kaiser Kabir
 CEO and Managing Director


 Nehal Ahmed
 Independent Director







 Md. Jubayer Alam
 Company Secretary







 Khokan Chandra Das
 Head of Finance

Renata Limited			
Statement of Profit or Loss and Other Comprehensive Income for the period from 01 July to 30 September 2021 (Unaudited)			
	Notes	2021 (July-September) Taka in 000's	2020 (July-September) Taka in 000's
Turnover and other income	13	7,594,739	7,172,361
Cost and expenses:			
Cost of sales	14	3,959,235	3,735,012
Administrative, selling, marketing & distribution expenses		1,740,292	1,653,272
Finance costs		53,089	44,910
Total cost and expenses		5,752,616	5,433,194
Profit before contribution to workers' participation fund		1,842,123	1,739,167
Contribution to workers' participation fund		87,720	82,817
Profit before tax		1,754,403	1,656,350
Provision for income tax	16	392,198	418,320
Net profit after tax for the period		1,362,205	1,238,030
Other comprehensive income			
Net profit after tax for the period		1,362,205	1,238,030
Items that will not be reclassified to profit or loss			
Fair value adjustment on investment in shares, net of tax		14,126	16,314
Realised gain/ (loss) on disposal of shares		61	341
Total comprehensive income for the period		1,376,392	1,254,685
Basic earnings per share i.e. EPS (par value of Tk. 10)	18	13.98	12.70
Number of shares used to compute EPS	Nos. in 000's	97,448	97,448
<div>      </div> <div> Dr. Sarwar Ali Chairman Syed S. Kaiser Kabir CEO and Managing Director Nehal Ahmed Independent Director Md. Jubayer Alam Company Secretary Khokan Chandra Das Head of Finance </div>			

Renata Limited				
Statement of Cash Flows for the period from 01 July to 30 September 2021				
<u>(Unaudited)</u>				
	Notes	2021 (July-September) Taka in 000's	2020 (July-September) Taka in 000's	
A. Cash flows from operating activities:				
Collection from customers and other income		8,945,425	8,113,830	
Payment for cost and expenses		(7,116,841)	(7,099,613)	
Income tax paid		(285,275)	(332,930)	
<i>Net cash generated from operating activities</i>	19	1,543,309	681,287	
B. Cash flows from investing activities:				
Acquisition of fixed assets		(1,593,764)	(772,119)	
Investment in shares and FDR		(428,595)	(1,008,134)	
Advance payment to subsidiaries		35,187	(55,694)	
Sale proceeds of property, plant and equipment		465	592	
<i>Net cash used in investing activities</i>		(1,986,707)	(1,835,355)	
C. Cash flows from financing activities:				
Loans received/ (repaid) (net)		432,628	841,975	
Dividend paid		(18,288)	(102)	
<i>Net cash used in financing activities</i>		414,340	841,873	
D. Effect of exchange rate changes on cash and cash equivalents				
		2,115	49	
E. Net increase/ (decrease) in cash & cash equivalents (A+B+C+D)				
		(26,943)	(312,144)	
F. Opening cash and cash equivalents				
		1,356,085	1,372,996	
G. Closing cash and cash equivalents (E+F)				
		1,329,142	1,060,852	
Net operating cash flow per share				
	20	15.84	6.99	
<i>Number of shares used to compute net operating cash flow per share</i>				
	Nos. in 000's	97,448	97,448	
<div><div> Dr. Sarwar Ali Chairman</div><div> Syed S. Kaiser Kabir CEO and Managing Director</div><div> Nehal Ahmed Independent Director</div><div> Md. Jubayer Alam Company Secretary</div><div> Khokan Chandra Das Head of Finance</div></div>				

Renata Limited
and its subsidiaries
Consolidated Statement of Financial Position as at 30 September 2021
(Unaudited)

	Notes	30 September 2021 Taka in 000's	30 June 2021 Taka in 000's
ASSETS			
Non-current assets			
Property, plant and equipment (WDV)	1(a)	13,735,514	13,690,411
Capital work-in-progress	2(a)	5,155,566	3,889,100
Total non-current assets		18,891,080	17,579,511
Current assets			
Inventories	4(a)	6,421,293	6,020,650
Trade & other receivables	5(a)	3,705,672	3,683,401
Advances, deposits and prepayments	6(a)	725,491	619,853
Investment in shares and FDR	7(a)	5,912,364	5,463,937
Cash and cash equivalents	8(a)	1,386,565	1,405,953
Total current assets		18,151,385	17,193,794
Total assets		37,042,465	34,773,305
EQUITY AND LIABILITIES			
Equity attributable to equity holders of Renata Limited			
Share capital	9	974,482	974,482
Revaluation surplus		153,238	153,361
Other reserves		(43,065)	(43,065)
Fair value reserve		38,901	24,775
Retained earnings		25,984,464	24,601,847
Total equity attributable to equity holders of Renata Limited		27,108,020	25,711,400
Non-controlling interests		55	53
Total equity		27,108,075	25,711,453
Non-current liabilities			
Deferred tax liabilities	10(a)	1,360,769	1,369,275
Total non-current liabilities		1,360,769	1,369,275
Current liabilities			
Short term bank loan and overdrafts	11(a)	5,255,022	4,801,510
Trade and other payables	12(a)	3,318,599	2,891,067
Total current liabilities		8,573,621	7,692,577
Total equity and liabilities		37,042,465	34,773,305
Net asset value (NAV) per share			
	17(a)	278.18	263.85
Number of shares used to compute NAV			
	Nos. in 000's	97,448	97,448
<div><div> Dr. Sarwar Ali Chairman</div><div> Syed S. Kaiser Kabir CEO and Managing Director</div><div> Nehal Ahmed Independent Director</div><div> Md. Jubayer Alam Company Secretary</div><div> Khokan Chandra Das Head of Finance</div></div>			






Renata Limited and its subsidiaries Consolidated Statement of Profit or Loss and Other Comprehensive Income for the period from 01 July to 30 September 2021 (Unaudited)			
	Notes	2021 (July-September) Taka in 000's	2020 (July-September) Taka in 000's
Turnover and other income	13(a)	7,744,990	7,352,993
Cost and expenses:			
Cost of sales	14(a)	4,038,896	3,863,523
Administrative, selling, marketing & distribution expenses	15(a)	1,782,419	1,702,315
Finance costs		53,832	45,932
Total cost and expenses		5,875,147	5,611,770
Profit before contribution to workers' participation fund		1,869,843	1,741,223
Contribution to workers' participation fund		88,302	82,817
Profit before tax		1,781,541	1,658,406
Provision for income tax	16(a)	399,142	420,372
Net profit after tax for the period		1,382,399	1,238,034
Attributable to:			
Equity holders of Renata Limited		1,382,397	1,238,034
Non-controlling interests		2	(0.3)
Total profit after tax for the period		1,382,399	1,238,034
Other comprehensive income			
Net profit after tax for the period		1,382,399	1,238,034
Items that will not be reclassified to profit or loss			
Fair value adjustment on investment in shares, net of tax		14,126	22,935
Realised gain/ (loss) on disposal of shares		61	341
Total comprehensive income for the period		1,396,586	1,261,310
Attributable to:			
Equity holders of Renata Limited		1,396,584	1,261,310
Non-controlling interests		2	0.5
Total comprehensive income for the period		1,396,586	1,261,310
Basic earnings per share i.e. EPS (par value of Tk. 10)	18(a)	14.19	12.70
Number of shares used to compute EPS	Nos. in 000's	97,448	97,448
<div>  Dr. Sarwar Ali Chairman </div> <div>  Syed S. Kaiser Kabir CEO and Managing Director </div> <div>  Nehal Ahmed Independent Director </div> <div>  Md. Jubayer Alam Company Secretary </div> <div>  Khokan Chandra Das Head of Finance </div>			

**Renata Limited
and its subsidiaries**

Consolidated Statement of Cash Flows for the period from 01 July to September 2021






(Unaudited)

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	Notes	2021 (July-September) Taka in 000's	2020 (July-September) Taka in 000's
A. Cash flows from operating activities:			
Collection from customers and other income		9,249,275	8,423,918
Payment for cost and expenses		(7,375,705)	(7,426,176)
Income tax paid		(286,999)	(335,203)
<i>Net cash generated from operating activities</i>	19(a)	1,586,571	662,539
B. Cash flows from investing activities:			
Acquisition of fixed assets		(1,594,284)	(786,506)
Investment in shares and FDR		(428,595)	(998,134)
Sale proceeds of property, plant and equipment		465	592
<i>Net cash used in investing activities</i>		(2,022,414)	(1,784,048)
C. Cash flows from financing activities:			
Loans received/ (repaid) (net)		432,628	841,975
Dividend paid		(18,288)	(102)
<i>Net cash used in financing activities</i>		414,340	841,873
D. Effect of exchange rate changes on cash and cash equivalents		2,115	49
E. Net increase/ (decrease) in cash & cash equivalents (A+B+C+D)		(19,388)	(279,587)
F. Opening cash and cash equivalents		1,405,953	1,417,265
G. Closing cash and cash equivalents (E+F)		1,386,565	1,137,678
<i>Net operating cash flow per share</i>	20(a)	16.28	6.80
<i>Number of shares used to compute net operating cash flow per share</i>	Nos. in 000's	97,448	97,448
<div><div> Dr. Sarwar Ali Chairman</div><div> Syed S. Kaiser Kabir CEO and Managing Director</div><div> Nehal Ahmed Independent Director</div><div> Md. Jubayer Alam Company Secretary</div><div> Khokan Chandra Das Head of Finance</div></div>			

Renata Limited						
Statement of Changes in Equity for the period from 01 July to 30 September 2021						
Particulars	Taka in 000's					
	Share capital	Revaluation surplus	Other reserves	Fair value reserve	Retained earnings	Total equity
	Taka	Taka	Taka	Taka	Taka	Taka
Balance at 01 July 2020	885,892	153,854	(43,065)	(1,958)	20,544,706	21,539,429
Adjustment of deferred tax liability due to extra depreciation charged to revaluation reserve	-	40	-	-	-	40
Depreciation adjustment on revalued assets	-	(158)	-	-	158	-
Net profit after tax for the period	-	-	-	-	1,238,030	1,238,030
Fair value adjustment on investment in shares, net of tax	-	-	-	16,314	-	16,314
Realised gain/ (loss) on disposal of shares	-	-	-	341	-	341
Transfer between reserves- realised gain/ loss on disposal of shares	-	-	-	(341)	341	-
Balance at 30 September 2020	885,892	153,736	(43,065)	14,356	21,783,235	22,794,154
Balance at 01 July 2021	974,482	153,361	(43,065)	24,775	24,340,255	25,449,808
Adjustment of deferred tax liability due to extra depreciation charged to revaluation reserve	-	36	-	-	-	36
Depreciation adjustment on revalued assets	-	(159)	-	-	159	-
Net profit after tax for the period	-	-	-	-	1,362,205	1,362,205
Fair value adjustment on investment in shares, net of tax	-	-	-	14,126	-	14,126
Realised gain/ (loss) on disposal of shares	-	-	-	61	-	61
Transfer between reserves- realised gain/ loss on disposal of shares	-	-	-	(61)	61	-
Balance at 30 September 2021	974,482	153,238	(43,065)	38,901	25,702,680	26,826,236

Renata Limited and its subsidiaries									
Consolidated Statement of Changes in Equity for the period from 01 July to 30 September 2021									
Particulars	Attributable to equity holders of Renata Limited							Taka in 000's	
	Share capital	Revaluation surplus	Tax holiday reserve	Other reserves	Fair value reserve	Retained earnings	Equity for Renata Limited	Non-controlling interests	Total equity
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Balance at 01 July 2020	885,892	153,854	46,638	(43,065)	13,709	20,705,255	21,762,283	49	21,762,332
Adjustment of deferred tax liability due to extra depreciation charged to revaluation reserve	-	40	-	-	-	-	40	-	40
Depreciation adjustment on revalued assets	-	(158)	-	-	-	158	-	-	-
Net profit after tax for the period	-	-	-	-	-	1,238,034	1,238,034	(0.3)	1,238,034
Fair value adjustment on investment in shares, net of tax	-	-	-	-	22,934	-	22,934	0.8	22,935
Realised gain/ (loss) on disposal of shares	-	-	-	-	341	-	341	-	341
Transfer between reserves- realised gain/ loss on disposal of shares	-	-	-	-	(341)	341	-	-	-
Balance at 30 September 2020	885,892	153,736	46,638	(43,065)	36,643	21,943,790	23,023,634	49	23,023,683
Balance at 01 July 2021	974,482	153,361	-	(43,065)	24,775	24,601,847	25,711,400	53	25,711,453
Adjustment of deferred tax liability due to extra depreciation charged to revaluation reserve	-	36	-	-	-	-	36	-	36
Depreciation adjustment on revalued assets	-	(159)	-	-	-	159	-	-	-
Net profit after tax for the period	-	-	-	-	-	1,382,397	1,382,397	2	1,382,399
Fair value adjustment on investment in shares, net of tax	-	-	-	-	14,126	-	14,126	-	14,126
Realised gain/ (loss) on disposal of shares	-	-	-	-	61	-	61	-	61
Transfer between reserves- realised gain/ loss on disposal of shares	-	-	-	-	(61)	61	-	-	-
Balance at 30 September 2021	974,482	153,238	-	(43,065)	38,901	25,984,464	27,108,020	55	27,108,075

				
Dr. Sarwar Ali Chairman	Syed S. Kaiser Kabir CEO and Managing Director	Nehal Ahmed Independent Director	Md. Jubayer Alam Company Secretary	Khokan Chandra Das Head of Finance

Renata Limited
Notes to the financial statements
for the period ended 30 September 2021
(Unaudited)

These unaudited financial statements have been prepared in accordance with accounting policies as adopted in the preparation of the financial statements for the period ended 30 June 2021. Selected explanatory notes that deemed appropriate for better understanding are incorporated below.

	30 September 2021 Taka in 000's	30 June 2021 Taka in 000's
1. Property, plant and equipment (WDV)		
Fixed assets at cost/ revaluation at beginning of the period	19,773,811	17,354,545
Additions during the period	327,514	2,466,763
Disposal/ adjustment during the period	(1,967)	(47,497)
Closing accumulated depreciation	(6,828,470)	(6,556,591)
Closing balance	13,270,888	13,217,220
1 (a). Consolidated property, plant and equipment (WDV)		
Fixed assets at cost/ revaluation at beginning of the period	20,651,443	18,143,955
Additions during the period	327,819	2,554,985
Disposal/ adjustment during the period	(1,967)	(47,497)
Closing accumulated depreciation	(7,241,781)	(6,961,032)
Closing balance	13,735,514	13,690,411
2. Capital work-in-progress		
Opening balance	3,803,866	1,914,471
Additions during the period	1,540,824	3,756,900
Capitalized as property, plant & equipment during the period	(274,575)	(1,867,505)
Closing balance	5,070,115	3,803,866
2 (a). Consolidated capital work-in-progress		
Opening balance	3,889,100	2,020,733
Additions during the period	1,541,041	3,818,840
Capitalized as property, plant & equipment during the period	(274,575)	(1,950,473)
Closing balance	5,155,566	3,889,100
3. Investment in subsidiaries		
Renata Agro Industries Limited	60,570	60,570
Purnava Limited	2,500	2,500
Renata (UK) Limited	0.110	0.110
Renata Pharmaceuticals (Ireland) Limited	9.610	9.610
Closing balance	63,080	63,080
4. Inventories		
Finished goods	1,944,219	1,739,967
Work-in-process	240,643	232,605
Raw and packing materials	3,142,548	2,970,818
Cosumable stores, spares and reagent	303,579	257,144
Stock in transit	892,367	958,859
Less: Provision for obsolete inventories	(230,133)	(230,133)
Closing balance	6,293,223	5,929,260
4 (a). Consolidated inventories		
Finished goods	2,029,802	1,808,686
Work-in-process	240,643	232,605
Raw and packing materials	3,185,035	2,990,643
Cosumable stores, spares and reagent	303,579	257,144
Stock in transit	892,367	961,705
Less: Provision for obsolete inventories	(230,133)	(230,133)
Closing balance	6,421,293	6,020,650

	30 September 2021 Taka in 000's	30 June 2021 Taka in 000's
5. Trade and other receivables		
Trade receivables	3,007,326	2,932,533
Sundry receivables	1,072,760	1,131,368
Less: Allowance for doubtful receivables	(105,255)	(105,255)
Closing balance	3,974,831	3,958,646
5 (a). Consolidated trade and other receivables		
Trade receivables	3,087,366	3,041,249
Sundry receivables	727,358	751,204
Less: Allowance for doubtful receivables	(109,052)	(109,052)
Closing balance	3,705,672	3,683,401
6. Advances, deposits and prepayments		
Loans and advances	602,867	499,252
Security and other deposits	85,571	83,017
Prepayments	6,045	8,304
Closing balance	694,483	590,573
6 (a). Consolidated advances, deposits and prepayments		
Loans and advances	633,206	527,508
Security and other deposits	85,571	83,017
Prepayments	6,714	9,328
Closing balance	725,491	619,853
7. Investment in shares and FDR		
Investment in shares	98,188	93,379
Investment in FDR	5,814,176	5,370,558
Closing balance	5,912,364	5,463,937
7 (a). Consolidated investment in shares and FDR		
Investment in shares	98,188	93,379
Investment in FDR	5,814,176	5,370,558
Closing balance	5,912,364	5,463,937
8. Cash and cash equivalents		
Cash in hand	2,925	2,925
Cash at bank	1,313,575	1,351,465
Balance with City Bank Capital Resources Limited	12,409	1,462
Balance with ICB Securities Trading Company Limited	233	233
Closing balance	1,329,142	1,356,085
8 (a). Consolidated cash and cash equivalents		
Cash in hand	4,366	3,922
Cash at bank	1,369,545	1,400,323
Balance with City Bank Capital Resources Limited	12,409	1,462
Balance with ICB Securities Trading Company Limited	245	246
Closing balance	1,386,565	1,405,953
9. Share capital		
Authorized share capital		
250,000,000 ordinary shares of Tk.10 each	2,500,000	2,500,000
Issued, subscribed and paid up capital		
1,294,260 ordinary shares of Tk.10 each issued for cash	12,943	12,943
1,724,490 ordinary shares of Tk.10 each issued for consideration other than cash	17,245	17,245
94,429,416 ordinary shares of Tk.10 each issued as bonus shares	944,294	944,294
Closing balance	974,482	974,482
10. Deferred tax liabilities		
Opening balance	1,368,214	1,442,915
Addition during the period	(8,795)	(74,701)
Closing balance	1,359,419	1,368,214

Computation of deferred tax for the period ended 30 September 2021

	Carrying amount	Tax base	Taxable/ (deductible) temporary difference	Deferred tax liabilities/ (assets)
	Taka in 000's	Taka in 000's	Taka in 000's	Taka in 000's
Property, plant and equipment	11,604,710	5,329,516	6,275,194	1,378,779
Provision for doubtful debt	(105,255)	-	(105,255)	(23,682)
Investment in shares	98,188	54,965	43,223	4,322
Deferred tax liabilities/ (assets) as at 30 September 2021				1,359,419
Deferred tax liabilities/ (assets) as at 30 June 2021				1,368,214
Increase in deferred tax liabilities/ (assets) during the period				(8,795)
Allocation of deferred tax liabilities/ (assets) during the period				
Charged to fair value reserve (OCI)				1,570
Adjustment for reduction of revaluation surplus due to charges of extra depreciation				(36)
Charged to profit or loss				(10,329)
				(8,795)

10 (a). Consolidated deferred tax liabilities

Opening balance	1,369,275	1,446,845
Addition during the period	(8,506)	(77,570)
Closing balance	1,360,769	1,369,275

Computation of deferred tax for the period ended 30 September 2021

	Carrying amount	Tax base	Taxable/ (deductible) temporary difference	Deferred tax liabilities/ (assets)
	Taka in 000's	Taka in 000's	Taka in 000's	Taka in 000's
Property, plant and equipment	12,069,335	5,736,623	6,332,712	1,384,124
Provision for doubtful debt	(109,052)	-	(109,052)	(24,190)
Provision for gratuity	(34,872)	-	(34,872)	(3,487)
Investment in shares	98,188	54,965	43,223	4,322
Deferred tax liabilities/ (assets) as at 30 September 2021				1,360,769
Deferred tax liabilities/ (assets) as at 30 June 2021				1,369,275
Increase in deferred tax liabilities/ (assets) during the period				(8,506)
Allocation of deferred tax liabilities/ (assets) during the period				
Charged to fair value reserve (OCI)				1,570
Adjustment for reduction of revaluation surplus due to charges of extra depreciation				(36)
Charged to profit or loss				(10,040)
				(8,506)

11. Short term bank loan and overdrafts






Standard Chartered Bank	1,653,639	1,245,636
Citibank N. A.	295,246	821,460
Commercial Bank of Ceylon	1,980,721	1,931,015
Bank Asia	655,590	504,911
Eastern Bank	37,828	1,532
The City Bank	631,998	296,956
Closing balance	5,255,022	4,801,510

11 (a). Consolidated short term bank loan and overdrafts

Standard Chartered Bank	1,653,639	1,245,636
Citibank N. A.	295,246	821,460
Commercial Bank of Ceylon	1,980,721	1,931,015
Bank Asia	655,590	504,911
Eastern Bank	37,828	1,532
The City Bank	631,998	296,956
Closing balance	5,255,022	4,801,510

	30 September 2021 Taka in 000's	30 June 2021 Taka in 000's		
12. Trade and other payables				
Trade payables	479,661	398,898		
Other payables	2,687,788	2,364,237		
Closing balance	3,167,449	2,763,135		
Other payables include unclaimed dividend amount of Taka 23,051,363 as at 30 September 2021 (Taka 41,339,582 as at 30 June 2021).				
12 (a). Consolidated trade and other payables				
Trade payables	490,472	399,761		
Other payables	2,828,127	2,491,306		
Closing balance	3,318,599	2,891,067		
	2021 (July-September) Taka in 000's	2020 (July-September) Taka in 000's		
13. Turnover & other income				
Pharmaceuticals	6,769,000	5,433,214		
Animal health	1,345,418	1,322,337		
Contract manufacturing & exports	592,635	1,337,367		
VAT	(1,139,129)	(949,971)		
Other income	26,815	29,414		
Total	7,594,739	7,172,361		
13 (a). Consolidated turnover & other income				
Renata Limited	7,523,685	7,129,074		
Renata Agro Industries Limited	26,301	74,787		
Purnava Limited	195,004	149,132		
Total	7,744,990	7,352,993		
14. Cost of sales				
Pharmaceuticals	2,457,516	1,981,611		
Animal health	871,072	856,281		
Contract manufacturing & exports	630,647	897,120		
Total	3,959,235	3,735,012		
14 (a). Consolidated cost of sales				
Renata Limited	3,959,235	3,735,012		
Renata Agro Industries Limited	55,139	97,884		
Purnava Limited	24,522	30,627		
Total	4,038,896	3,863,523		
15 (a). Consolidated administrative, selling, marketing & distribution expenses				
Renata Limited	1,728,292	1,653,274		
Renata Agro Industries Limited	1,494	6,865		
Purnava Limited	52,633	42,176		
Total	1,782,419	1,702,315		
	%	2021 (July-September) Taka in 000's	%	2020 (July-September) Taka in 000's
16. Reconciliation of effective tax rate				
Profit before tax		1,754,403		1,656,350
Applicable tax	22.5%	394,741	25.0%	414,087
Effect of foreseeable non deductible expenses, prior year adjustment and lower rate on export profit, gain on disposal of property, plant and equipment & dividend income	0.4%	7,786	2.9%	48,004
Effective current tax	22.9%	402,527	27.9%	462,091
Effective deferred tax	-0.6%	(10,329)	-2.6%	(43,771)
	22.4%	392,198	25.3%	418,320
16 (a). Reconciliation of effective tax rate				
Profit before tax		1,781,541		1,658,406
Applicable tax	22.5%	400,847	25.0%	414,602
Effect of foreseeable non deductible expenses, prior year adjustment, lower rate on export profit, gain on disposal of property, plant and equipment & dividend income and higher/ minimum rate of subsidiaries	0.5%	8,335	3.0%	49,577
Effective current tax	23.0%	409,182	28.0%	464,179
Effective deferred tax	-0.6%	(10,040)	-2.6%	(43,807)
	22.4%	399,142	25.3%	420,372

	30 September 2021 Taka in 000's	30 June 2021 Taka in 000's
17. Net asset value (NAV) per share		
The computation of NAV is given below:		
Equity attributable to the ordinary shareholders	26,826,236	25,449,808
Weighted average number of ordinary shares outstanding during the period (Note-17.1)	97,448	97,448
Net asset value (NAV) per share	275.29	261.16
17.1 Weighted average number of ordinary shares outstanding during the period (in 000's)		
Opening number of shares		88,589
Bonus shares issued in December 2020		8,859
		97,448
17 (a). Net asset value (NAV) per share		
The computation of NAV is given below:		
Equity attributable to the ordinary shareholders	27,108,020	25,711,400
Weighted average number of ordinary shares outstanding during the period (Note-17.1)	97,448	97,448
Net asset value (NAV) per share	278.18	263.85
	2021 (July-September) Taka in 000's	2020 (July-September) Taka in 000's
18. Basic earnings per share (EPS)		
The computation of EPS is given below:		
Earnings attributable to the ordinary shareholders (net profit after tax for the period)	1,362,205	1,238,030
Weighted average number of ordinary shares outstanding during the period (Note-17.1)	97,448	97,448
Basic earnings per share (EPS)	13.98	12.70
18 (a). Basic earnings per share (EPS)		
The computation of EPS is given below:		
Earnings attributable to the ordinary shareholders (net profit after tax for the period)	1,382,397	1,238,034
Weighted average number of ordinary shares outstanding during the period (Note-17.1)	97,448	97,448
Basic earnings per share (EPS)	14.19	12.70
19. Net cash generated from operating activities		
Profit before tax	1,754,403	1,656,350
<i>Adjustments for:</i>		
Depreciation and amortization expenses	273,634	243,638
Finance costs	53,089	44,910
(Gain)/ loss on disposal of property, plant and equipment	(253)	(592)
Cash generated from operations before changes in working capital	2,080,873	1,944,306
<i>Adjustments for:</i>		
(Increase)/ decrease in inventories	(363,963)	(532,457)
(Increase)/ decrease in trade and other receivables	(51,371)	(308,322)
(Increase)/ decrease in advances, deposits and prepayments	(103,910)	(15,476)
Increase/ (decrease) in trade and other payables	305,350	(39,430)
Cash generated by operations	1,866,979	1,048,621
Finance costs	(38,395)	(34,404)
Payment of tax	(285,275)	(332,930)
Net cash generated from operating activities	1,543,309	681,287
19 (a). Net cash generated from operating activities		
Profit before tax	1,781,542	1,658,406
<i>Adjustments for:</i>		
Depreciation and amortization expenses	282,503	254,022
Finance costs	53,832	45,932
(Gain)/ loss on disposal of property, plant and equipment	(253)	(592)
Cash generated from operations before working capital changes	2,117,624	1,957,768
<i>Adjustments for:</i>		
(Increase)/ decrease in inventories	(400,642)	(555,381)
(Increase)/ decrease in trade and other receivables	(22,271)	(319,232)
(Increase)/ decrease in advances, deposits and prepayments	(103,914)	(14,414)
Increase/ (decrease) in trade and other payables	321,911	(35,573)
Cash generated by operations	1,912,708	1,033,168
Finance costs	(39,138)	(35,426)
Payment of tax	(286,999)	(335,203)
Net cash generated from operating activities	1,586,571	662,539

	2021 (July-September) Taka in 000's	2020 (July-September) Taka in 000's		
20. Net operating cash flow per share				
The computation of net operating cash flow per share is given below:				
Net cash generated from operating activities	1,543,309	681,287		
Weighted average number of ordinary shares outstanding during the period (Note-17.1)	97,448	97,448		
Net operating cash flow per share	15.84	6.99		
20 (a). Net operating cash flow per share				
The computation of net operating cash flow per share is given below:				
Net cash generated from operating activities	1,586,571	662,539		
Weighted average number of ordinary shares outstanding during the period (Note-17.1)	97,448	97,448		
Net operating cash flow per share	16.28	6.80		
Satisfactory increase in collection from customers and other income, decrease in payment of tax and comparatively lesser increase in payment for other cost and expenses during July to September 2021 resulted in higher net operating cash flow compared to July to September 2020.				
21. Related party disclosures				
During the period the Company carried out a number of transactions with related parties in the normal course of business on an arm's length basis. The summary is as follows:				
	30 September 2021	30 June 2021		
	Receivable/ (Payable)	Receivable/ (Payable)		
	Taka in 000's	Taka in 000's		
Renata Agro Industries Limited	51,931	56,429		
Purnava Limited	332,270	337,500		
Renata (UK) Limited	169	169		
22. Figures have been rounded off to the nearest '000 Taka.				
 Dr. Sarwar Ali Chairman	 Syed S. Kaiser Kabir CEO and Managing Director	 Nehal Ahmed Independent Director	 Md. Jubayer Alam Company Secretary	 Khokan Chandra Das Head of Finance