

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

Dear Shareholders,

Subject: Financial Statements for the first quarter ended 30 September 2022

We are pleased to present the unaudited first quarter financial statements of Renata Limited containing the Statement of Financial Position as at 30 September 2022, 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 2022. The details of the published first quarter financial statements are available in the website of the Company. The address of the website is www.renataltd.com

Yours Sincerely

for RENATA LIMITED



Syed S. Kaiser Kabir CEO and Managing Director

CEO and Managing Director			
Renata	Limited		
	tion as at 30 September 2022		
(Unav	udited)		
	Notes	30 September 2022	30 June 2022
ASSETS	- 10 - 22	Taka in 000's	Taka in 000's
Non-current assets			
Property, plant and equipment (WDV)	1	14,714,940	14,725,402
Capital work-in-progress	2	12,899,791	11,784,754
Investment in subsidiaries	3	9.720	9.720
Total non-current assets		27,614,741	26,510,166
Current assets			
Inventories	4	9,087,183	8,485,601
Trade receivables		3,540,545	3,254,335
Other receivables		555,538	610,977
Advances, deposits and prepayments	5	1,173,112	841,243
Investment in shares and FDR	6	523,293	1,534,717
Cash and cash equivalents	7	787,938	778,537
Total current assets		15,667,609	15,505,410
Total assets		43,282,350	42,015,576
EQUITY AND LIABILITIES			
Shareholders' equity			
Share capital	8	1,071,930	1,071,930
Revaluation surplus		152,746	152,868
Other reserves		219,338	219,338
Fair value reserve		23,938	26,568
Retained earnings		29,186,957	27,941,599
Total shareholders' equity		30,654,909	29,412,303
N 4 P. 1 942			
Non-current liabilities		284,937	
Long term loan- net of current portion Deferred tax liabilities	9	1,391,425	1,405,429
Total non-current liabilities	9	1,676,362	1,405,429
Total non-current natinues		1,070,302	1,403,429
Current liabilities			
Short term bank loan and overdrafts	10	8,263,850	8,896,466
Long term loan- current portion		82,638	-
Trade payables		381,237	494,645
Other payables		2,200,025	1,782,837
Unclaimed dividend account		23,329	23,896
Total current liabilities		10,951,079	11,197,844
Total equity and liabilities		43,282,350	42,015,576
	'		
Net asset value (NAV) per share	15	285.98	274.39
Number of shares used to compute NAV	Nos. in 000's	107,193	107,193
Trainoci of shares used to compute IVAY	1103. III 000 S	107,193	107,193

1

Dr. Sarwar Ali Chairman Sti

Syed S. Kaiser Kabir CEO and Managing Director Crehal Ol.

Nehal Ahmed Independent Director Sam

Md. Jubayer Alam Company Secretary (Robas

Renata L	imited		
Statement of Profit or Loss and Other Comprehensive Inc	ome for the period from 01 Jul	ly to 30 September 20	22
(Unaud	ited)		
	Notes	2022 (July-September) Taka in 000's	2021 (July-September) Taka in 000's
Turnover	11	8,370,646	7,567,924
Cost and expenses: Cost of sales Administrative, selling, marketing & distribution expenses Total cost and expenses Operating profit Other income Finance costs Profit before contribution to workers' participation fund Contribution to workers' participation fund Profit before tax Provision for income tax Net profit after tax for the period	12	4,417,506 2,092,391 6,509,897 1,860,749 19,077 286,059 1,593,767 75,894 1,517,873 272,674 1,245,199	3,959,235 1,740,292 5,699,527 1,868,397 26,815 53,089 1,842,123 87,720 1,754,403 392,198
Other comprehensive income Net profit after tax for the period Items that will not be reclassified to profit or loss Fair value adjustment on investment in shares, net of tax Realised gain/ (loss) on disposal of shares Total comprehensive income for the period		1,245,199 (2,631) - 1,242,568	1,362,205 14,126 61 1,376,39 2
Basic earnings per share i.e. EPS (par value of Tk. 10)	16	11.62	12.71
Number of shares used to compute EPS	Nos. in 000's	107,193	107,193

Syed S. Kaiser Kabir CEO and Managing Director Nehal Ahmed Independent Director

Md. Jubayer Alam Company Secretary

			Renata Limited			
		Statement of Cash I	lows for the period from 01	July to 30 September 2	022	
			(Unaudited)			
				Notes	2022 (July-September) Taka in 000's	2021 (July-September) Taka in 000's
A.	Cash flows fro	om operating activities:				
	Payment for co Income tax pa	n customers and other income ost and expenses id rated from operating activities		17	9,651,213 (8,349,147) (274,549) 1,027,517	8,945,425 (7,116,841) (285,275) 1,543,309
B.	Cash flows fro	om investing activities:				
	Advance payn Sale proceeds	fixed assets shares and FDR nent to subsidiaries of property, plant and equipment in investing activities			(1,424,868) 1,046,690 (190,000) 2,187 (565,991)	(1,593,764) (428,595) 35,187 465 (1,986,707)
C.	Cash flows fro	om financing activities:				
	Dividend paid	1/ (repaid) (net) in financing activities			(482,521) (567) (483,088)	432,628 (18,288) 414,340
ъ				_	• • • • • • • • • • • • • • • • • • • •	
D.		ange rate changes on cash and cash equ			30,963	2,115
E.	Net increase/	(decrease) in cash & cash equivalents (A	+B+C+D)		9,401	(26,943
F.	Opening cash	and cash equivalents			778,537	1,356,085
G.	Closing cash a	and cash equivalents (E+F)			787,938	1,329,142
Nei	t operating cash	flow per share		18	9.59	14.40
	mber of shares u w per share	sed to compute net operating cash		Nos. in 000's	107,193	107,193
	\~2	Skr	Crahal Ol.	Lan	Qdas,	
	Sarwar Ali airman	Syed S. Kaiser Kabir CEO and Managing Director	Nehal Ahmed Independent Director	Md. Jubayer Alam Company Secretary	Khokan Chand Head of Financ	

Renata Limited

and its subsidiaries

Consolidated Statement of Financial Position as at 30 September 2022

(Unaudited)

ASSETS	Notes	30 September 2022 Taka in 000's	30 June 2022 Taka in 000's
Non-current assets		1 aka ili 000 s	i aka ili 000 s
Property, plant and equipment (WDV)	1(a)	14,714,940	14,725,402
Capital work-in-progress	2(a)	12,899,791	11,784,754
Total non-current assets	2(4)	27,614,731	26,510,156
Current assets			
Inventories	4	9,087,183	8,485,601
Trade receivables		3,540,545	3,254,335
Other receivables		555,369	610,807
Advances, deposits and prepayments	5(a)	983,112	841,243
Investment in shares and FDR	6	523,293	1,534,717
Cash and cash equivalents	7(a)	977,959	778,574
Total current assets	, (u)	15,667,461	15,505,277
Total assets		43,282,192	42,015,433
EOUITY AND LIABILITIES			
Equity attributable to equity holders of Renata Limited			
Share capital	8	1,071,930	1,071,930
Revaluation surplus	8	152,746	152,868
Other reserves		219,338	219,338
Fair value reserve		23,938	26,568
Retained earnings		29,186,804	27,941,463
Total equity		30,654,756	29,412,167
Non-current liabilities			
Long term loan- net of current portion		284,937	_
Deferred tax liabilities	9(a)	1,391,425	1,405,429
Total non-current liabilities)(u)	1,676,362	1,405,429
			,
Current liabilities	10	0.262.050	0.006.466
Short term bank loan and overdrafts	10	8,263,850	8,896,466
Long term loan- current portion		82,638	-
Trade payables		381,237	494,645
Other payables		2,200,020	1,782,830
Unclaimed dividend account		23,329	23,896
Total current liabilities			11,197,837
Total equity and liabilities		43,282,192	42,015,433
Net asset value (NAV) per share	15(a)	285.98	274.39
Number of shares used to compute NAV	Nos. in 000's	107.193	107,193

1-52

Dr. Sarwar Al

W T

Syed S. Kaiser Kabir CEO and Managing Director Nehal Ahmed Independent Director

Md. Jubayer Alam Company Secretary (Agos

Renata Limited

and its subsidiaries Consolidated Statement of Profit or Loss and Other Comprehensive Income for the period from 01 July to 30 September 2022

(Unaudited)

	Notes	2022 (July-September) Taka in 000's	2021 (July-September) Taka in 000's
Turnover	11(a)	8,370,646	7,718,17
Cost and expenses:			
Cost of sales	12(a)	4,417,506	4,038,89
Administrative, selling, marketing & distribution expenses	13(a)	2,092,391	1,782,41
Total cost and expenses		6,509,897	5,821,31
Operating profit		1,860,749	1,896,85
Other income		19,077	26,82
Finance costs		286,075	53,83
Profit before contribution to workers' participation fund		1,593,751	1,869,84
Contribution to workers' participation fund		75,894	88,30
Profit before tax		1,517,857	1,781,54
Provision for income tax	14(a)	272,674	399,14
Net profit after tax for the period		1,245,183	1,382,39
Attributable to:			
Equity holders of Renata Limited		1,245,183	1,382,39
Non-controlling interests			
Total profit after tax for the period		1,245,183	1,382,39
Other comprehensive income			
Net profit after tax for the period		1,245,183	1,382,39
Items that will not be reclassified to profit or loss			
Fair value adjustment on investment in shares, net of tax		(2,631)	14,12
Realised gain/ (loss) on disposal of shares		1 242 552	1 206 76
Total comprehensive income for the period		1,242,552	1,396,58
Attributable to:			
Equity holders of Renata Limited		1,242,552	1,396,58
Non-controlling interests		1,242,552	1,396,58
Total comprehensive income for the period		1,242,552	1,396,58
Basic earnings per share i.e. EPS (par value of Tk. 10)	16(a)	11.62	12.9

Dr. Sarwar Ali

Syed S. Kaiser Kabir CEO and Managing Director

Crehal Oh . Nehal Ahmed Independent Director

Md. Jubayer Alam Company Secretary

Renata Limited and its subsidiaries Consolidated Statement of Cash Flows for the period from 01 July to 30 September 2022 (Unaudited) 2022 2021 (July-September) Notes (July-September) Taka in 000's Taka in 000's Cash flows from operating activities: A. 9.249.275 Collection from customers and other income 9,651,213 (7,375,705) Payment for cost and expenses (8,349,163) (286,999) Income tax paid (274,549)Net cash generated from operating activities 17(a) 1.027,501 1,586,571 B. Cash flows from investing activities: (1,424,868) (1,594,284) Acquisition of fixed assets Investment in shares and FDR 1,046,690 (428,595) Sale proceeds of property, plant and equipment 2,187 465 Net cash used in investing activities (375,991) (2,022,414) C. Cash flows from financing activities: (482,521) Loans received/ (repaid) (net) 432,628 Dividend paid (18,288) (567)Net cash used in financing activities (483,088)414,340 D. Effect of exchange rate changes on cash and cash equivalents 30,963 2,115 (19,388) E. Net increase/ (decrease) in cash & cash equivalents (A+B+C+D) 199,385 F. 778,574 1,405,953 Opening cash and cash equivalents 1,386,565 G. 977,959 Closing cash and cash equivalents (E+F) Net operating cash flow per share 18(a) 9.59 14.80 Number of shares used to compute net operating cash flow per share Nos. in 000's 107,193 107,193 Crehal Al Nehal Ahmed Md. Jubayer Alam Sved S. Kaiser Kabir Khokan Chandra Das Dr. Sarwar Ali

Independent Director

Head of Finance

Company Secretary

CEO and Managing Director

Chairman

Renata Limited Statement of Changes in Equity for the period from 01 July to 30 September 2022

						i aka in uuu s
	Share	Revaluation	Other	Fair value	Retained	Total
Particulars	capital	surplus	reserves	reserve	earnings	equity
	Taka	Taka	Taka	Taka	Taka	Taka
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
Balance at 01 July 2022	1,071,930	152,868	219,338	26,568	27,941,599	29,412,303
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	_	-	_	_	1,245,199	1,245,199
Fair value adjustment on investment in shares, net					-,0,1//	-,,1>>
of tax	-	_	_	(2,631)	-	(2,631)
Balance at 30 September 2022	1,071,930	152,746	219,338	23,938	29,186,957	30,654,909

Renata Limited and its subsidiaries

Consolidated Statement of Changes in Equity for the period from 01 July to 30 September 2022

								Taka in 000's
		Attrib	utable to equity	holders of Rena	ata Limited		Non-	
Particulars	Share	Revaluation	Other	Fair value	Retained	Equity for	controlling	Total equity
1 aruculais	capital	surplus	reserves	reserve	earnings	Renata Limited	interests	
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
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
Balance at 01 July 2022	1,071,930	152,868	219,338	26,568	27,941,463	29,412,167	_	29,412,167
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	-	-	-	-	1,245,183	1,245,183	-	1,245,183
Fair value adjustment on investment in shares, net								
of tax	-	-	-	(2,631)	-	(2,631)		(2,631)
Balance at 30 September 2022	1,071,930	152,746	219,338	23,938	29,186,804	30,654,756	-	30,654,756

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 2022 (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 2022. Selected explanatory notes that deemed appropriate for better understanding are incorporated below.

1 Property, plant and equipment (WDV) Fixed assets at cost/ revaluation at beginning of the period Amount of Renata Agro Industries Limited and Purnava Limited as at 01 July 2021 due to merger Additions during the period Disposal/ adjustment during the period Closing accumulated depreciation	22,635,292 - 309,831 (9,783) (8,220,400) 14,714,940	19,773,812 877,631 2,203,796 (219,948) (7,909,889) 14,725,402
Fixed assets at cost/ revaluation at beginning of the period Amount of Renata Agro Industries Limited and Purnava Limited as at 01 July 2021 due to merger Additions during the period Disposal/ adjustment during the period Closing accumulated depreciation Closing balance	309,831 (9,783) (8,220,400) 14,714,940	877,631 2,203,796 (219,948) (7,909,889)
Additions during the period Disposal/ adjustment during the period Closing accumulated depreciation Closing balance (1)	(9,783) (8,220,400) 14,714,940	2,203,796 (219,948) (7,909,889)
Closing accumulated depreciation (Closing balance 1	(8,220,400) 1 4,714,940	(7,909,889)
Closing balance	14,714,940	
		14,723,402
1(a) Consolidated property plant and equipment (WDV)	1	
	22,635,292	20,651,443
Additions during the period Disposal/ adjustment during the period	309,831 (9,783)	2,203,796 (219,948)
	(8,220,400)	(7,909,889)
	14,714,940	14,725,402
2 Capital work-in-progress Opening balance 1	1,784,754	3,803,866
Amount of Renata Agro Industries Limited and Purnava Limited as at 01 July 2021 due to merger		85,234
	1,285,811	9,061,375
Capitalized as property, plant & equipment during the period	(170,774) 12,899,791	(1,165,721) 11,784,754
Closing balance	12,099,791	11,/64,/34
2(a) Consolidated capital work-in-progress		
1 0	1,784,754	3,889,100
	1,285,811	9,061,375
Capitalized as property, plant & equipment during the period Closing balance	(170,774) 1 2,899,791	(1,165,721) 11,784,754
Closing binnance	2,022,721	11,701,701
3 Investment in subsidiaries		r
Renata (UK) Limited	0.110	0.110
Renata Pharmaceuticals (Ireland) Limited Closing balance	9.610 9.720	9.610 9.720
Closing bulline	7.720	7.720
4 Inventories		r
· ·	2,292,923	2,265,363
Work-in-process Raw and packing materials	536,907 4,493,943	451,380 4,307,099
Raw materials- agro-based products	28,341	34,060
Cosumable stores, spares and reagent	890,593	673,579
Stock in transit	978,033	887,677
Less: Provision for obsolete inventories Closing balance	(133,557) 9,087,183	(133,557) 8,485,601
Closing bulance	7,007,105	0,400,001
5 Advances, deposits and prepayments		
Loans and advances	833,454	707,002
Security and other deposits Prepayments	333,112 6,546	126,113 8,128
	1,173,112	841,243
5(a) Consolidated advances, deposits and prepayments	022 17, 1	=0= 0==
Loans and advances Security and other deposits	833,454 143,112	707,002 126,113
Prepayments	6,546	8,128
Closing balance	983,112	841,243
6 Investment in shares and FDR Investment in shares	84,140	87,063
Investment in FDR	439,153	1,447,654
Closing balance	523,293	1,534,717

				30 September 2022	30 June 2022
-				Taka in 000's	Taka in 000's
7	Cash and cash equivalents Cash in hand			4,087	2.722
	Cash at bank			781,513	3,723 772,889
	Balance with City Bank Capital Resources Limited			2,094	1,680
	Balance with ICB Securities Trading Company Limited			244	245
	Closing balance			787,938	778,537
	olosing bunner			707,500	7.70,007
7(a)	Consolidated cash and cash equivalents				
. ()	Cash in hand			4,087	3,723
	Cash at bank			971,534	772,926
	Balance with City Bank Capital Resources Limited			2,094	1,680
	Balance with ICB Securities Trading Company Limited			244	245
	Closing balance			977,959	778,574
				•	
8	Share capital				
	Authorized share capital				
	285,000,000 ordinary shares of Tk.10 each			2,850,000	2,850,000
	•				
	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 conside	ration other			
	than cash			17,245	17,245
	104,174,232 ordinary shares of Tk.10 each issued as bonus sha	ares		1,041,742	1,041,742
	Closing balance			1,071,930	1,071,930
9	Deferred tax liabilities				
	Opening balance			1,405,429	1,368,214
	Amount of Renata Agro Industries Limited and Purnava Limite	d as at 01 July 2021 due to merger	r		1,061
	Addition during the period			(14,004)	36,154
	Closing balance			1,391,425	1,405,429
	C	1			
	Computation of deferred tax for the period ended 30 Septem	iber 2022	1	1	
				Tanable/(dadeastble)	
		Carrying amount	Tax base	Taxable/(deductible)	Deferred tax
		Carrying amount	Tax base	Taxable/(deductible) temporary difference	Deferred tax liabilities/ (assets)
				temporary difference	liabilities/ (assets)
		Taka in 000's	<u>Taka in 000's</u>	temporary difference Taka in 000's	liabilities/ (assets) <u>Taka in 000's</u>
	Property, plant and equipment	Taka in 000's 12,343,959		temporary difference Taka in 000's 6,494,232	Taka in 000's 1,423,138
	Provision for doubtful debt	Taka in 000's 12,343,959 (152,770)	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770)	Taka in 000's 1,423,138 (34,373)
	Provision for doubtful debt Investment in shares	Taka in 000's 12,343,959	<u>Taka in 000's</u>	temporary difference Taka in 000's 6,494,232	Taka in 000's 1,423,138 (34,373) 2,660
	Provision for doubtful debt	Taka in 000's 12,343,959 (152,770)	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770)	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425
	Provision for doubtful debt Investment in shares	Taka in 000's 12,343,959 (152,770)	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770)	Taka in 000's 1,423,138 (34,373) 2,660
	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022	Taka in 000's 12,343,959 (152,770)	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770)	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425
	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770)	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425 1,405,429
	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770)	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425 1,405,429
	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI)	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770)	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425 1,405,429
	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilites/ (assets) during the period Allocation of deferred tax liabilites/ (assets) during the period	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770)	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425 1,405,429 (14,004)
	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI)	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770)	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425 1,405,429 (14,004)
	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI) Adjustment for reduction of revaluation surplus due to charges	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770)	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425 (14,004)
9(a)	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI) Adjustment for reduction of revaluation surplus due to charges Charged to profit or loss	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770)	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425 1,405,429 (14,004)
9(a)	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI) Adjustment for reduction of revaluation surplus due to charges Charged to profit or loss Consolidated deferred tax liabilities	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770) 26,597	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425 1,405,429 (14,004) (292) (36) (13,676) (14,004)
9(a)	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI) Adjustment for reduction of revaluation surplus due to charges Charged to profit or loss Consolidated deferred tax liabilities Opening balance	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770) 26,597	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425 1,405,429 (14,004) (292) (36) (13,676) (14,004) 1,369,275
9(a)	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI) Adjustment for reduction of revaluation surplus due to charges Charged to profit or loss Consolidated deferred tax liabilities Opening balance Addition during the period	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770) 26,597	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425
9(a)	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI) Adjustment for reduction of revaluation surplus due to charges Charged to profit or loss Consolidated deferred tax liabilities Opening balance	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770) 26,597	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425 1,405,429 (14,004) (292) (36) (13,676) (14,004) 1,369,275
	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI) Adjustment for reduction of revaluation surplus due to charges Charged to profit or loss Consolidated deferred tax liabilities Opening balance Addition during the period	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770) 26,597	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425
9(a) 10	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI) Adjustment for reduction of revaluation surplus due to charges Charged to profit or loss Consolidated deferred tax liabilities Opening balance Addition during the period Closing balance	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770) 26,597	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425
	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI) Adjustment for reduction of revaluation surplus due to charges Charged to profit or loss Consolidated deferred tax liabilities Opening balance Addition during the period Closing balance Short term bank loan and overdrafts Standard Chartered Bank	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770) 26,597 1,405,429 (14,004) 1,391,425	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425 1,405,429 (14,004) (292) (36) (13,676) (14,004) 1,369,275 36,154 1,405,429 (1,526,036)
	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI) Adjustment for reduction of revaluation surplus due to charges Charged to profit or loss Consolidated deferred tax liabilities Opening balance Addition during the period Closing balance Short term bank loan and overdrafts	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770) 26,597	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425
	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI) Adjustment for reduction of revaluation surplus due to charges Charged to profit or loss Consolidated deferred tax liabilities Opening balance Addition during the period Closing balance Short term bank loan and overdrafts Standard Chartered Bank Citibank N. A.	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770) 26,597 1,405,429 (14,004) 1,391,425	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425 1,405,429 (14,004) (292) (36) (13,676) (14,004) 1,369,275 36,154 1,405,429 (1,526,036)
	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI) Adjustment for reduction of revaluation surplus due to charges Charged to profit or loss Consolidated deferred tax liabilities Opening balance Addition during the period Closing balance Short term bank loan and overdrafts Standard Chartered Bank Citibank N. A. Commercial Bank of Ceylon	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770) 26,597 1,405,429 (14,004) 1,391,425	Taka in 000's 1,423,138 (34,373) 2,660 1,391,425
	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI) Adjustment for reduction of revaluation surplus due to charges Charged to profit or loss Consolidated deferred tax liabilities Opening balance Addition during the period Closing balance Short term bank loan and overdrafts Standard Chartered Bank Citibank N. A. Commercial Bank of Ceylon Bank Asia	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770) 26,597 1,405,429 (14,004) 1,391,425 924,886 1,224,751 715,172 942,216	Taka in 000's
	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI) Adjustment for reduction of revaluation surplus due to charges Charged to profit or loss Consolidated deferred tax liabilities Opening balance Addition during the period Closing balance Short term bank loan and overdrafts Standard Chartered Bank Citibank N. A. Commercial Bank of Ceylon Bank Asia Eastern Bank	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	Taka in 000's 6,494,232 (152,770) 26,597 1,405,429 (14,004) 1,391,425 924,886 1,224,751 715,172 942,216 287,284	Taka in 000's
	Provision for doubtful debt Investment in shares Deferred tax liabilities/ (assets) as at 30 September 2022 Deferred tax liabilities/ (assets) as at 30 June 2022 Increase in deferred tax liabilities/ (assets) during the period Allocation of deferred tax liabilities/ (assets) during the period Charged to fair value reserve (OCI) Adjustment for reduction of revaluation surplus due to charges Charged to profit or loss Consolidated deferred tax liabilities Opening balance Addition during the period Closing balance Short term bank loan and overdrafts Standard Chartered Bank Citibank N. A. Commercial Bank of Ceylon Bank Asia Eastern Bank The City Bank	Taka in 000's 12,343,959 (152,770) 84,140	Taka in 000's 5,849,727	1,405,429 (14,004) 1,391,425 (152,776) 26,597	Taka in 000's

				2022	2021
				(July-September)	(July-September)
11	Turnover			Taka in 000's	Taka in 000's
	Pharmaceuticals			7,184,165	6,769,000
	Animal health			1,494,284	1,345,418
	Contract manufacturing & exports			692,447	592,635
	Agro-based products Consumer products			50,921 184,955	-
	VAT			(1,236,126)	(1,139,129)
	Total			8,370,646	7,567,924
			'		7 1
11(a)	Consolidated turnover Renata Limited			8,370,646	7,496,870
	Renata Agro Industries Limited			-	26,296
	Purnava Limited			-	195,004
	Total			8,370,646	7,718,170
12	Cost of sales				
	Pharmaceuticals			2,624,017	2,457,516
	Animal health			1,020,315	871,072
	Contract manufacturing & exports			653,248	630,647
	Agro-based products Consumer products			64,210 55,716	- I -
	Total			4,417,506	3,959,235
			·	, , , , , , , , , , , , , , , , , , , ,	- , ,
12(a)	Consolidated cost of sales Renata Limited			4,417,506	3,959,235
	Renata Agro Industries Limited			4,417,306	55,139
	Purnava Limited			-	24,522
	Total			4,417,506	4,038,896
12(a)	Consolidated administrative, selling, marketing & distribution expenses				
13(a)	Renata Limited			2,092,391	1,728,292
	Renata Agro Industries Limited			-,** -,** -	1,494
	Purnava Limited			-	52,633
	Total			2,092,391	1,782,419
			2022		2021
		%	(July-September)	%	(July-September)
			Taka in 000's		Taka in 000's
14	Reconciliation of effective tax rate				
	Profit before tax		1,517,873		1,754,403
	Applicable tax	22.5%	341,522	22.5%	394,741
	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	2 60/	(55,172)	0.4%	
		-3.6%			7 786
	Effective current tax	-3.6% 18.9%	286,350	22.9%	7,786 402,527
		18.9% -0.9%	286,350 (13,676)	22.9% -0.6%	402,527 (10,329)
	Effective current tax	18.9%	286,350	22.9%	402,527
14(a)	Effective current tax Effective deferred tax	18.9% -0.9%	286,350 (13,676)	22.9% -0.6%	402,527 (10,329)
14(a)	Effective current tax Effective deferred tax Reconciliation of effective tax rate	18.9% -0.9%	286,350 (13,676) 272,674	22.9% -0.6%	402,527 (10,329) 392,198
14(a)	Effective current tax Effective deferred tax	18.9% -0.9%	286,350 (13,676)	22.9% -0.6%	402,527 (10,329)
14(a)	Effective current tax Effective deferred tax Reconciliation of effective tax rate Profit before tax Applicable tax Effect of foreseeable non deductible expenses, prior year adjustment,	18.9% -0.9% 18.0%	286,350 (13,676) 272,674	22.9% -0.6% 22.4%	402,527 (10,329) 392,198 1,781,541
14(a)	Effective current tax Effective deferred tax Reconciliation of effective tax rate Profit before tax Applicable tax Effect of foreseeable non deductible expenses, prior year adjustment, lower rate on export profit, gain on disposal of property, plant and	18.9% -0.9% 18.0%	286,350 (13,676) 272,674 1,517,857 341,518	22.9% -0.6% 22.4%	402,527 (10,329) 392,198 1,781,541 400,847
14(a)	Effective current tax Effective deferred tax Reconciliation of effective tax rate Profit before tax Applicable tax 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	18.9% -0.9% 18.0% 22.5%	286,350 (13,676) 272,674 1,517,857 341,518 (55,168)	22.9% -0.6% 22.4% 22.5%	402,527 (10,329) 392,198 1,781,541 400,847
14(a)	Effective current tax Effective deferred tax Reconciliation of effective tax rate Profit before tax Applicable tax 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 Effective current tax	18.9% -0.9% 18.0% 22.5% -3.6% 18.9%	286,350 (13,676) 272,674 1,517,857 341,518 (55,168) 286,350	22.9% -0.6% 22.4% 22.5% 0.5% 23.0%	402,527 (10,329) 392,198 1,781,541 400,847 8,335 409,182
14(a)	Effective current tax Effective deferred tax Reconciliation of effective tax rate Profit before tax Applicable tax 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	18.9% -0.9% 18.0% 22.5%	286,350 (13,676) 272,674 1,517,857 341,518 (55,168)	22.9% -0.6% 22.4% 22.5%	402,527 (10,329) 392,198 1,781,541 400,847
14(a)	Effective current tax Effective deferred tax Reconciliation of effective tax rate Profit before tax Applicable tax 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 Effective current tax	18.9% -0.9% 18.0% 22.5% -3.6% 18.9% -0.9%	286,350 (13,676) 272,674 1,517,857 341,518 (55,168) 286,350 (13,676)	22.9% -0.6% 22.4% 22.5% 0.5% 23.0% -0.6% 22.4%	402,527 (10,329) 392,198 1,781,541 400,847 8,335 409,182 (10,040) 399,142
14(a)	Effective current tax Effective deferred tax Reconciliation of effective tax rate Profit before tax Applicable tax 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 Effective current tax	18.9% -0.9% 18.0% 22.5% -3.6% 18.9% -0.9%	286,350 (13,676) 272,674 1,517,857 341,518 (55,168) 286,350 (13,676)	22.9% -0.6% 22.4% 22.5% 0.5% 23.0% -0.6% 22.4%	402,527 (10,329) 392,198 1,781,541 400,847 8,335 409,182 (10,040) 399,142
14(a)	Effective current tax Effective deferred tax Reconciliation of effective tax rate Profit before tax Applicable tax 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 Effective current tax	18.9% -0.9% 18.0% 22.5% -3.6% 18.9% -0.9%	286,350 (13,676) 272,674 1,517,857 341,518 (55,168) 286,350 (13,676)	22.9% -0.6% 22.4% 22.5% 0.5% 23.0% -0.6% 22.4%	402,527 (10,329) 392,198 1,781,541 400,847 8,335 409,182 (10,040) 399,142
	Effective current tax Effective deferred tax Reconciliation of effective tax rate Profit before tax Applicable tax 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 Effective current tax Effective deferred tax Net asset value (NAV) per share	18.9% -0.9% 18.0% 22.5% -3.6% 18.9% -0.9%	286,350 (13,676) 272,674 1,517,857 341,518 (55,168) 286,350 (13,676)	22.9% -0.6% 22.4% 22.5% 0.5% 23.0% -0.6% 22.4%	402,527 (10,329) 392,198 1,781,541 400,847 8,335 409,182 (10,040) 399,142
	Effective current tax Effective deferred tax Reconciliation of effective tax rate Profit before tax Applicable tax 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 Effective current tax Effective deferred tax Net asset value (NAV) per share The computation of NAV is given below:	18.9% -0.9% 18.0% 22.5% -3.6% 18.9% -0.9%	286,350 (13,676) 272,674 1,517,857 341,518 (55,168) 286,350 (13,676)	22.9% -0.6% 22.4% 22.5% 0.5% 23.0% -0.6% 22.4% 30 September 2022 Taka in 000's	402,527 (10,329) 392,198 1,781,541 400,847 8,335 409,182 (10,040) 399,142 30 June 2022 Taka in 000's
	Effective current tax Effective deferred tax Reconciliation of effective tax rate Profit before tax Applicable tax 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 Effective current tax Effective deferred tax Net asset value (NAV) per share The computation of NAV is given below: Equity attributable to the ordinary shareholders	18.9% -0.9% 18.0% 22.5% -3.6% 18.9% -0.9%	286,350 (13,676) 272,674 1,517,857 341,518 (55,168) 286,350 (13,676)	22.9% -0.6% 22.4% 22.5% 0.5% 23.0% -0.6% 22.4%	402,527 (10,329) 392,198 1,781,541 400,847 8,335 409,182 (10,040) 399,142
	Effective current tax Effective deferred tax Reconciliation of effective tax rate Profit before tax Applicable tax 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 Effective current tax Effective deferred tax Net asset value (NAV) per share The computation of NAV is given below:	18.9% -0.9% 18.0% 22.5% -3.6% 18.9% -0.9%	286,350 (13,676) 272,674 1,517,857 341,518 (55,168) 286,350 (13,676)	22.9% -0.6% 22.4% 22.5% 0.5% 23.0% -0.6% 22.4% 30 September 2022 Taka in 000's	402,527 (10,329) 392,198 1,781,541 400,847 8,335 409,182 (10,040) 399,142 30 June 2022 Taka in 000's
	Effective current tax Effective deferred tax Reconciliation of effective tax rate Profit before tax Applicable tax 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 Effective current tax Effective deferred tax Net asset value (NAV) per share The computation of NAV is given below: Equity attributable to the ordinary shareholders Weighted average number of ordinary shares outstanding during the	18.9% -0.9% 18.0% 22.5% -3.6% 18.9% -0.9%	286,350 (13,676) 272,674 1,517,857 341,518 (55,168) 286,350 (13,676)	22.9% -0.6% 22.4% 22.5% 0.5% 23.0% -0.6% 22.4% 30 September 2022 Taka in 000's	402,527 (10,329) 392,198 1,781,541 400,847 8,335 409,182 (10,040) 399,142 30 June 2022 Taka in 000's
15	Effective current tax Effective deferred tax Reconciliation of effective tax rate Profit before tax Applicable tax 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 Effective current tax Effective deferred tax Net asset value (NAV) per share The computation of NAV is given below: Equity attributable to the ordinary shareholders Weighted average number of ordinary shares outstanding during the period Net asset value (NAV) per share	18.9% -0.9% 18.0% 22.5% -3.6% 18.9% -0.9% 18.0%	286,350 (13,676) 272,674 1,517,857 341,518 (55,168) 286,350 (13,676)	22.9% -0.6% 22.4% 22.5% 0.5% 23.0% -0.6% 22.4% 30 September 2022 Taka in 000's 30,654,909 107,193	402,527 (10,329) 392,198 1,781,541 400,847 8,335 409,182 (10,040) 399,142 30 June 2022 Taka in 000's
15	Effective current tax Effective deferred tax Reconciliation of effective tax rate Profit before tax Applicable tax 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 Effective current tax Effective deferred tax Net asset value (NAV) per share The computation of NAV is given below: Equity attributable to the ordinary shareholders Weighted average number of ordinary shares outstanding during the period	18.9% -0.9% 18.0% 22.5% -3.6% 18.9% -0.9% 18.0%	286,350 (13,676) 272,674 1,517,857 341,518 (55,168) 286,350 (13,676)	22.9% -0.6% 22.4% 22.5% 0.5% 23.0% -0.6% 22.4% 30 September 2022 Taka in 000's 30,654,909 107,193	402,527 (10,329) 392,198 1,781,541 400,847 8,335 409,182 (10,040) 399,142 30 June 2022 Taka in 000's
15	Reconciliation of effective tax rate Profit before tax Applicable tax 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 Effective current tax Effective deferred tax Net asset value (NAV) per share The computation of NAV is given below: Equity attributable to the ordinary shareholders Weighted average number of ordinary shares outstanding during the period Net asset value (NAV) per share Weighted average number of ordinary shares outstanding during the period	18.9% -0.9% 18.0% 22.5% -3.6% 18.9% -0.9% 18.0%	286,350 (13,676) 272,674 1,517,857 341,518 (55,168) 286,350 (13,676)	22.9% -0.6% 22.4% 22.5% 0.5% 23.0% -0.6% 22.4% 30 September 2022 Taka in 000's 30,654,909 107,193	402,527 (10,329) 392,198 1,781,541 400,847 8,335 409,182 (10,040) 399,142 30 June 2022 Taka in 000's 29,412,303 107,193 274,39

		30 September 2022	30 June 2022
15(.)	N. C. and J. CHAND and J. and	Taka in 000's	Taka in 000's
15(a)	Net asset value (NAV) per share		
	The computation of NAV is given below:		
	Equity attributable to the ordinary shareholders	30,654,756	29,412,167
	Weighted average number of ordinary shares outstanding during the		
	period Not and all (NAX) and be	107,193	107,193
	Net asset value (NAV) per share	285.98	274.39
		2022	2021
		(July-September)	(July-September)
		Taka in 000's	Taka in 000's
16	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)	1,245,199	1,362,205
	Weighted average number of ordinary shares outstanding during the		
	period	107,193	107,193
	Basic earnings per share (EPS)	11.62	12.71
16(a)	Basic earnings per share (EPS)		
10(a)	The computation of EPS is given below:		
	The computation of Ers is given below:		
	Earnings attributable to the ordinary shareholders (net profit after tax for		
	the period)	1,245,183	1,382,397
	Weighted average number of ordinary shares outstanding during the period	107,193	107,193
	Basic earnings per share (EPS)	11.62	12.90
	Same car image per saure (27 5)		120,0
17	Net cash generated from operating activities		
	Profit before tax	1,517,873	1,754,403
	Adjustments for:		
	Depreciation and amortization expenses	320,232	273,634
	Finance costs	286,059 (2,126)	53,089 (253)
	(Gain)/ loss on disposal of property, plant and equipment Cash generated from operations before changes in working capital	2,122,038	2,080,873
	Adjustments for:	2,122,000	2,000,070
	(Increase)/ decrease in inventories	(601,580)	(363,963)
	(Increase)/ decrease in trade receivables	(258,990)	(74,793)
	(Increase)/ decrease in other receivables	55,439	23,422
	(Increase)/ decrease in advances, deposits and prepayments	(141,870)	(103,910)
	Increase/ (decrease) in trade payables	(113,407) 290,933	80,764
	Increase/ (decrease) in other payables Cash generated by operations	1,352,563	224,586 1,866,979
	Finance costs	(50,497)	(38,395)
	Payment of tax	(274,549)	(285,275)
	Net cash generated from operating activities	1,027,517	1,543,309
17(a)	Net cash generated from operating activities Profit before tax	1,517,857	1,781,541
	Adjustments for:	1,517,657	1,761,541
	Depreciation and amortization expenses	320,232	282,503
	Finance costs	286,075	53,832
	(Gain)/ loss on disposal of property, plant and equipment	(2,126)	(253)
	Cash generated from operations before working capital changes	2,122,038	2,117,624
	Adjustments for:	(504 500)	(400.540)
	(Increase)/ decrease in inventories (Increase)/ decrease in trade receivables	(601,580) (258,990)	(400,642) (46,117)
	(Increase)/ decrease in trade receivables (Increase)/ decrease in other receivables	55,439	23,846
	(Increase)/ decrease in advances, deposits and prepayments	(141,870)	(103,914)
	Increase/ (decrease) in trade payables	(113,407)	90,711
	Increase/ (decrease) in other payables	290,933	231,200
	Cash generated by operations	1,352,563	1,912,708
	Finance costs	(50,513)	(39,138)
	Payment of tax Net cash generated from operating activities	(274,549) 1,027,501	(286,999) 1,586,571
	rice cash generated from operating activities	1,027,501	1,380,3/1

The computation of net operating cash flow per share is given below: Net cash generated from operating activities Weighted average number of ordinary shares outstanding during the period Net operating cash flow per share 1) Net operating cash flow per share	1,027,517 107,193
Weighted average number of ordinary shares outstanding during the period Net operating cash flow per share	
period Net operating cash flow per share	107,193
Net operating cash flow per share	107,193
	9.59
, 1	
The computation of net operating cash flow per share is given below:	
Net cash generated from operating activities	1,027,501
Weighted average number of ordinary shares outstanding during the	
period Net operating cash flow per share	107,193

Increase in payment for cost and expenses during July to September 2022 in the normal course of business resulted in increase cash outflow and reduction in ne operating cash flow compared to July to September 2021.

19 Related party disclosures

The summary of transactions with related party in the normal course of business on an arm's length basis is as follows:

30 September 2022	30 June 2022
Receivable/ (Payable)	Receivable/ (Payable)
Taka in 000's	Taka in 000's
169	169

Renata (UK) Limited

20 Figures have been rounded off to the nearest '000 Taka.



CEO and Managing Director

Crebal Off Nehal Ahmed

Independent Director

Md. Jubayer Alam Company Secretary