

Navana Pharmaceuticals Limited

**Financial Statements (Un-audited) for
First Quarter (Q1), FY 2022-2023**

Period: 1st July – 30th September 2022



Navana Pharmaceuticals Limited
Statement of Financial Position (Un-audited)
As at 30 September 2022

Particulars	Notes	Amount in BDT	
		30-Sep-2022	30-Jun-2022
Assets			
Non-Current Assets:			
Property, Plant and Equipment	3.00	3,551,232,725	3,421,837,366
Intangible Asset	3.01	715,000	770,000
Capital Work in Progress	4.00	297,887,534	403,007,533
Right-of-Use Asset	5.00	177,639,266	204,018,990
Investment in Marketable Securities (Fair Value)	6.00	156,653,943	159,028,097
Total Non-Current Assets		4,184,128,468	4,188,661,986
Current Assets:			
Inventories	7.00	958,083,773	1,009,145,823
Trade and Other Receivables	8.00	594,442,276	547,819,881
Advances, Deposits and Prepayments	9.00	1,721,320,689	1,204,469,458
Goods In Transit	10.00	159,727,384	67,575,600
Cash and Cash Equivalents	11.00	291,233,995	66,427,585
Total Current Assets		3,724,808,117	2,895,438,346
Total Assets		7,908,936,585	7,084,100,333
Equity And Liabilities			
Equity:			
Paid-up Share Capital	12.00	802,301,500	802,301,500
Share Money Deposit		196,150,216	-
Revaluation Reserve	13.00	1,966,271,633	1,966,271,633
Capital Reserve		605,590,148	605,590,148
Unrealized Gain/ (Loss) Reserve	6.00	(83,650,245)	(95,356,927)
Retained Earnings		276,873,395	204,242,971
Total Equity:		3,763,536,647	3,483,049,324
Liabilities			
Non-Current Liabilities:			
Loan from Directors	14.00	30,000,000	30,000,000
Lease Liabilities	15.02	101,732,239	100,720,006
Long Term Loan	16.02	135,271,984	141,390,720
Deferred Tax Liability	17.00	60,528,286	42,362,502
Total Non-Current Liabilities		327,532,509	314,473,228
Current Liabilities:			
Short Term Loan	18.00	3,198,262,413	2,682,055,890
Lease Liabilities (Current Maturity)	15.01	27,559,418	29,254,646
Long Term Loan (Current Maturity)	16.01	39,298,309	28,125,222
Trade and Other Payables	19.00	552,747,290	547,142,023
Total Current Liabilities		3,817,867,430	3,286,577,781
Total Liabilities		4,145,399,939	3,601,051,009
Total Equity and Liabilities		7,908,936,585	7,084,100,333
Net Asset Value (NAV) Per Share	29.00	46.91	43.41

Annexed notes are integral part of these financial statement.


Chief Financial Officer


Company Secretary


Managing Director


Director


Director

Navana Pharmaceuticals Limited
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period from 01 July 2022 to 30 Sep 2022

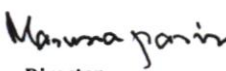
Particulars	Notes	Amount in BDT	
		July-Sep'2022	July-Sep'2021
Net Sales	20.00	1,336,125,624	1,205,196,473
Less: Cost of Good Sold	21.00	727,991,421	661,855,777
Gross Profit		608,134,203	543,340,697
Less: Operating Expenses			
Administrative Expenses	22.00	41,498,253	37,692,827
Selling & Marketing Expenses	23.00	283,829,513	286,355,738
Distribution Expenses	24.00	93,456,819	76,249,605
Total Operating Expenses:		418,784,586	400,298,169
Operating Profit		189,349,617	143,042,527
Less: Finance Expenses	25.00	65,297,890	52,779,526
Add: Other Income	26.00	(11,365,749)	10,453,610
Profit before WPPF & Tax		112,685,978	100,716,610
Contribution to WPPF	19.00	5,365,999	4,796,029
Profit before tax		107,319,979	95,920,581
Less: Income Tax		34,689,554	34,545,948
Current Tax	27.00	16,523,770	30,359,893
Deferred Tax Expense/(Income)		18,165,784	4,186,055
Profit after Tax		72,630,425	61,374,633
Other Comprehensive Income			
Unrealized Gain/(loss) on Marketable Security		11,706,682	-
Total Comprehensive Income		84,337,106	61,374,633
Earnings Per Share (EPS)	28.00	0.91	0.76

Annexed notes are integral part of these financial statement.


Chief Financial Officer


Company Secretary


Managing Director


Director


Director

Navana Pharmaceuticals Limited
Statement of Changes in Equity (Un-audited)
For the period from 01 July 2022 to 30 Sep 2022

Particulars	Amount in BDT						
	Share Capital	Share Money Deposit	Revaluation Reserve	Capital Reserve	Unrealized Gain/(Loss) Reserve	Retained Earnings	Total
Balance as at 1 July 2022	802,301,500	-	1,966,271,633	605,590,148	(95,356,927)	204,242,971	3,483,049,324
Profit after Tax	-	-	-	-	-	72,630,425	72,630,425
Received from EI Share Subscription	-	196,150,216	-	-	-	-	196,150,216
Adj. to Unrealized Gain/(Loss) on FVOCI	-	-	-	-	11,706,682	-	11,706,682
Balance as at 30 September 2022	802,301,500	196,150,216	1,966,271,633	605,590,148	(83,650,245)	276,873,395	3,763,536,647

Particulars	Amount in BDT						
	Share Capital	Share Money Deposit	Revaluation Reserve	Capital Reserve	Unrealized Gain/(Loss) Reserve	Retained Earnings	Total
Balance as at 1 July 2021	802,301,500	-	1,966,271,633	-	-	535,831,580	3,304,404,713
Profit after Tax during the period	-	-	-	-	-	72,630,425	72,630,425
Balance as at 30 September 2021	802,301,500	-	1,966,271,633	-	-	608,462,005	3,377,035,138


Chief Financial Officer


Company Secretary


Managing Director


Director


Director