Renata PLC

Condensed interim financial statements
as at and for the quarter ended 30 September 2026

(Unaudited)

Renata PLC
Condensed consolidated interim statement of financial position
As at 30 September 2026

In thousands of BDT	*Note*	30 September 2026	30 June 2026
Assets			
Property, plant and equipment	*4*	**37,842,091**	37,833,927
Contract costs	*5*	**2,295,809**	2,223,273
Intangible assets	*6*	**114,686**	118,006
Right-of-use assets	*7*	**98,647**	103,738
Advances, deposits and prepayments	*9.1*	**329,232**	354,320
Deferred tax asset		**20,295**	15,510
Non-current assets		**40,700,760**	**40,648,774**
Inventories	*10*	**12,615,411**	13,287,315
Investments	*11*	**1,501,569**	1,569
Current tax asset	*12*	**274,344**	353,949
Trade and other receivables	*13.1*	**4,768,604**	4,492,760
Advances, deposits and prepayments	*9.1*	**994,058**	925,515
Cash and cash equivalents	*14.1*	**3,262,973**	1,967,548
Current assets		**23,416,959**	**21,028,656**
Total assets		**64,117,719**	**61,677,430**
Equity			
Ordinary share capital	*15*	**1,146,965**	1,146,965
Convertible preference share capital	*15*	**3,249,999**	3,249,999
Reserves		**452,528**	309,827
Retained earnings		**37,317,715**	36,300,092
Total equity		**42,167,207**	**41,006,883**
Liabilities			
Lease liabilities	*16*	**75,788**	78,857
Loans and borrowings	*17*	**9,207,930**	9,784,884
Accruals and provisions	*18*	**988,907**	892,041
Deferred tax liabilities	*20*	**1,158,352**	1,116,616
Employee benefit		**186,818**	186,818
Non-current liabilities		**11,617,795**	**12,059,216**
Lease liabilities	*16*	**11,821**	11,524
Loans and borrowings	*17*	**5,625,638**	4,512,505
Trade and other payables	*19.1*	**2,815,114**	2,512,911
Accruals and provisions	*18*	**1,858,610**	1,560,434
Unclaimed dividend		**13,783**	13,957
Current tax liabilities		**7,750**	-
Current liabilities		**10,332,716**	**8,611,331**
Total liabilities		**21,950,511**	**20,670,547**
Total equity and liabilities		**64,117,718**	**61,677,430**
Net asset value (NAV) per share	*21.1*	**339.31**	**329.19**

The annexed notes 1 to 35 form an integral part of these condensed interim financial statements.

Chairman | CEO and Managing Director | Independent Director

Chief Financial Officer | Company Secretary

Dated: Dhaka, 8 November 2026

Renata PLC

Condensed consolidated interim statement of profit or loss and other comprehensive income

For the quarter ended 30 September 2026

		01 July to 30 September	
In thousands of BDT	***Notes***	**2026-2027**	**2025-2026**
Revenue	*22.1*	**12,602,568**	11,308,545
Cost of sales	*23*	**(6,935,573)**	(6,278,031)
Gross profit		**5,666,995**	5,030,514
Administrative expenses	*24.1*	**(660,648)**	(551,220)
Selling, marketing and distribution expenses	*25*	**(3,418,756)**	(3,092,783)
Operating profit		**1,587,591**	1,386,511
Other income	*26*	**30,273**	21,362
Net finance costs	*27.1*	**(275,229)**	(424,754)
Profit before contribution to workers' profit participation		**1,342,635**	983,119
Contribution to workers' profit participation		**(62,338)**	(43,572)
Profit before tax		**1,280,297**	939,547
Income tax expense	*28.1*	**(262,673)**	(197,859)
Profit for the period		**1,017,624**	741,688
Other comprehensive income (OCI)			
Items that are or may be reclassified subsequently to profit or loss			
Cash flow hedges - changes in fair value, net of tax		**149,352**	12,532
Unrealized gain / (loss) on exchange difference on subsidiaries		**(6,651)**	(5,636)
		142,701	6,896
OCI for the period, net of tax		**142,701**	**6,896**
Total comprehensive income for the period		**1,160,325**	**748,584**
Basic earnings per share	*29.1*	**8.87**	**6.47**

The annexed notes 1 to 35 form an integral part of these condensed interim financial statements.

Chairman	CEO and Managing Director	Independent Director
Chief Financial Officer		Company Secretary

Dated: Dhaka, 8 November 2026

Renata PLC
Condensed consolidated interim statement of changes in equity
For the quarter ended 30 September 2026

In thousands of BDT	Share capital	Convertible preference share capital	Other reserves	Other comprehensive income	Hedge reserve	Retained earnings	Total equity
Balance at 01 July 2026	**1,146,965**	**3,249,999**	**219,338**	**130,302**	**(39,812)**	**36,300,091**	**41,006,883**
Profit for the period	**-**	**-**	**-**	**-**	**-**	**1,017,624**	**1,017,624**
OCI for the period:							
Cash flow hedges - changes in fair value, net of tax	**-**	**-**	**-**	**-**	**149,352**	**-**	**149,352**
Unrealized gain / (loss) on exchange difference on subsidiaries	**-**	**-**	**-**	**(6,651)**	**-**	**-**	**(6,651)**
Balance at 30 September 2026	**1,146,964**	**3,249,999**	**219,337**	**123,651**	**109,540**	**37,317,715**	**42,167,207**
Balance at 01 July 2025	**1,146,965**	**-**	**219,338**	**402,442**	**(33,357)**	**33,302,893**	**35,038,280**
Profit for the period	-	-	-	-	-	741,688	**741,688**
OCI for the period							
Cash flow hedges - changes in fair value, net of tax	-	-	-	-	12,532	-	**12,532**
Unrealized gain / (loss) on exchange difference on subsidiaries	-	-	-	(5,636)	-	-	**(5,636)**
Balance at 30 September 2025	**1,146,965**	**-**	**219,338**	**396,805**	**(20,825)**	**34,044,581**	**35,786,864**

The annexed notes 1 to 35 form an integral part of these condensed interim financial statements.

Renata PLC
Condensed consolidated interim statement of cash flows
For the quarter ended 30 September 2026

		01 July to 30 September	
In thousands of BDT	***Notes***	**2026**	**2025**
Cash flows from operating activities			
Collection from customers and other income		**14,173,960**	12,948,804
Payment of VAT		**(1,784,311)**	(1,724,097)
Payment to suppliers, employees and others		**(9,410,788)**	(9,133,346)
Cash generated by operating activities		**2,978,860**	**2,091,361**
Finance costs		**(279,728)**	(404,812)
Payment of tax		**(177,652)**	(238,677)
Net cash from operating activities	*30.1*	**2,521,480**	**1,447,872**
Cash flows from investing activities			
Acquisition of property, plant and equipment and intangibles		**(365,476)**	(1,046,023)
Investments in contract costs		**(77,619)**	(123,334)
Investments in FDR		**(1,500,000)**	-
Sale proceeds of property, plant and equipment		**1,723**	8,478
Net cash used in investing activities		**(1,941,372)**	**(1,160,879)**
Cash flows from financing activities			
Proceeds from loans and borrowings, net of repayments		**720,517**	1,174,633
Dividend paid		**(173)**	(387)
Payment of lease liabilities		**(5,205)**	(33)
Net cash flow from financing activities		**715,139**	**1,174,213**
Basic earnings per share		**1,295,247**	**1,461,206**
Cash and cash equivalents at 01 July		**1,967,548**	**1,827,056**
Effect of movements in exchange rates on cash held		**178**	**(8,875)**
Cash and cash equivalents as at 30 September	*14.1*	**3,262,973**	**3,279,387**
Net operating cash flow (NOCF) per share	*31.1*	**21.98**	**12.62**

The annexed notes 1 to 35 form an integral part of these condensed interim financial statements.

Renata PLC
Condensed interim statement of financial position
As at 30 September 2026

In thousands of BDT	*Notes*	30 September 2026	30 June 2026
Assets			
Property, plant and equipment	*4*	**37,842,091**	37,833,927
Contract costs	*5*	**2,295,809**	2,223,273
Intangible assets	*6*	**114,686**	118,006
Right-of-use assets	*7*	**98,647**	103,738
Investment in subsidiaries	*8*	**190,010**	190,010
Advances, deposits and prepayments	*9*	**329,232**	354,320
Non-current assets		**40,870,475**	**40,823,274**
Inventories	*10*	**12,615,411**	13,287,315
Investments	*11*	**1,501,569**	1,569
Current tax asset	*12*	**274,344**	352,022
Trade and other receivables	*13*	**4,537,590**	4,337,469
Advances, deposits and prepayments	*9*	**993,756**	924,951
Cash and cash equivalents	*14*	**2,477,093**	1,131,340
Current assets		**22,399,763**	**20,034,666**
Total assets		**63,270,238**	**60,857,940**
Equity			
Ordinary share capital	*15*	**1,146,965**	1,146,965
Convertible preference share capital	*15*	**3,249,999**	3,249,999
Reserves		**328,001**	178,649
Retained earnings		**36,702,601**	35,715,564
Total equity		**41,427,566**	**40,291,177**
Liabilities			
Lease liabilities	*16*	**75,788**	78,857
Loans and borrowings	*17*	**9,207,930**	9,784,884
Accruals and provisions	*18*	**988,907**	892,041
Deferred tax liabilities	*20*	**1,158,352**	1,116,616
Employee benefit		**186,818**	186,818
Non-current liabilities		**11,617,795**	**12,059,216**
Lease liabilities	*16*	**11,821**	11,524
Loans and borrowings	*17*	**5,625,638**	4,512,505
Trade and other payables	*19*	**2,715,024**	2,409,127
Accruals and provisions	*18*	**1,858,610**	1,560,434
Unclaimed dividend		**13,783**	13,957
Current liabilities		**10,224,876**	**8,507,547**
Total liabilities		**21,842,671**	**20,566,763**
Total equity and liabilities		**63,270,237**	**60,857,940**
Net asset value (NAV) per share	*21*	**332.86**	**322.95**

The annexed notes 1 to 35 form an integral part of these condensed interim financial statements.

Chairman	CEO and Managing Director	Independent Director
Chief Financial Officer		Company Secretary

Dated: Dhaka, 8 November 2026

Renata PLC
Condensed interim statement of profit or loss and other comprehensive income
For the quarter ended 30 September 2026

		01 July to 30 September	
In thousands of BDT	***Notes***	**2026-2027**	**2025-2026**
Revenue	*22*	**12,496,666**	11,195,092
Cost of sales	*23*	**(6,935,573)**	(6,278,031)
Gross profit		**5,561,093**	**4,917,061**
Administrative expenses	*24*	**(585,523)**	(504,916)
Selling, marketing and distribution expenses	*25*	**(3,418,756)**	(3,092,783)
Operating profit		**1,556,814**	**1,319,362**
Other income	*26*	**30,273**	21,362
Net finance costs	*27*	**(277,985)**	(425,721)
Profit before contribution to workers' profit participation		**1,309,102**	**915,003**
Contribution to workers' profit participation		**(62,338)**	(43,572)
Profit before tax		**1,246,764**	**871,431**
Income tax expense	*28*	**(259,727)**	(189,530)
Profit for the period		**987,037**	**681,901**
Other comprehensive income (OCI)			
Items that are or may be reclassified subsequently to profit or loss			
Cash flow hedges - changes in fair value, net of tax		**149,352**	12,532
		149,352	12,532
OCI for the period, net of tax		**149,352**	**12,532**
Total comprehensive income for the period		**1,136,389**	**694,433**
Basic earnings per share	*29*	**8.61**	**5.95**

The annexed notes 1 to 35 form an integral part of these condensed interim financial statements.

Chairman	CEO and Managing Director	Independent Director
Chief Financial Officer		Company Secretary

Dated: Dhaka, 8 November 2026

Renata PLC
Condensed interim statement of changes in equity
For the quarter ended 30 September 2026

In thousands of BDT	Share capital	Convertible preference share capital	Other reserves	Other comprehensive income	Hedge reserve	Retained earnings	Total equity
Balance at 01 July 2026	**1,146,965**	**3,249,999**	**219,338**	**(877)**	**(39,812)**	**35,715,564**	**40,291,176**
Profit for the period	**-**	**-**	**-**	**-**	**-**	**987,037**	**987,037**
OCI for the period:							
Cash flow hedges- changes in fair value, net of tax	**-**	**-**	**-**	**-**	**149,352**	**-**	**149,352**
Balance at 30 September 2026	**1,146,964**	**3,249,999**	**219,338**	**(877)**	**109,540**	**36,702,601**	**41,427,565**
Balance at 01 July 2025	**1,146,965**	**-**	**219,338**	**250,987**	**(33,357)**	**32,951,930**	**34,535,863**
Profit for the period	-	-	-	-	-	681,901	**681,901**
OCI for the period:							
Cash flow hedges- changes in fair value, net of tax	-	-	-	-	12,532	-	**12,532**
Balance at 30 September 2025	**1,146,965**	**-**	**219,338**	**250,987**	**(20,825)**	**33,633,831**	**35,230,296**

The annexed notes 1 to 35 form an integral part of these condensed interim financial statements.

Renata PLC
Condensed interim statement of cash flows
For the quarter ended 30 September 2026

In thousands of BDT	*Notes*	01 July to 30 September 2026	2025
Cash flows from operating activities			
Collection from customers and other income		**14,088,770**	12,824,214
Payment of VAT		**(1,761,955)**	(1,714,567)
Payment to suppliers, employees and others		**(9,299,557)**	(9,040,219)
Cash generated by operating activities		**3,027,258**	**2,069,428**
Finance costs		**(282,503)**	(403,048)
Payment of tax		**(177,652)**	(238,677)
Net cash from operating activities		**2,567,103**	**1,427,703**
Cash flows from investing activities			
Acquisition of property, plant and equipment and intangibles		**(365,476)**	(1,046,023)
Investments in contract costs		**(77,619)**	(123,334)
Investments in FDR		**(1,500,000)**	-
Sale proceeds of property, plant and equipment		**1,723**	8,478
Net cash used in investing activities		**(1,941,372)**	**(1,160,878)**
Cash flows from financing activities			
Proceeds from loans and borrowings, net of repayments		**720,517**	1,174,632
Dividend paid		**(173)**	(387)
Payment of lease liabilities		**(5,205)**	(33)
Net cash flow from financing activities		**715,139**	**1,174,212**
Net increase in cash and cash equivalents		**1,340,870**	**1,441,037**
Cash and cash equivalents at 01 July		**1,131,340**	**1,142,348**
Effect of movements in exchange rates on cash held		**4,882**	(3,450)
Cash and cash equivalents as at 30 September	*14*	**2,477,092**	**2,579,935**
Net operating cash flow (NOCF) per share	*31*	**22.38**	**12.45**

The annexed notes 1 to 35 form an integral part of these condensed interim financial statements.

1 Reporting entity

1.1 Company profile

Renata PLC (the “Company”) is a public limited company incorporated in Bangladesh in 1972 as Pfizer Laboratories (Bangladesh) Limited under the Companies Act, 1913 and subsequently duly registered under the Companies Act, 1994. The Company was listed with Dhaka Stock Exchange Limited on 12 May 1979. Subsequently, the Company was renamed to Renata Limited in 1993. The registered office of the Company is situated at Plot # 1, Milk Vita Road, Section-7, Mirpur, Dhaka-1216.

Following the Companies (Second Amendment) Act, 2020, the corporate name of the Company has been changed to Renata PLC effective from 13 February 2024.

The main activities of the Company and its subsidiaries (the "Group") are manufacturing, marketing and distribution of pharmaceutical products, animal health products, oncology-based products, agro-based products and consumer products.

1.2 Subsidiaries

The followings are the Subsidiaries of Renata PLC:

Renata (UK) Limited
Renata (UK) Limited was incorporated on 26 September 2013 as a private limited company under the UK Companies Act 2006. The registered office of Renata (UK) Limited is situated at Suite 105 Greenway Business Centre, Harlow Business Park, Harlow, CM19 5QE, England. Renata PLC holds 100% of equity interest in Renata (UK) Limited and as per Section 477 of UK Companies Act 2006, Renata UK (capital) Limited is exempted from audit.

Renata Pharmaceuticals (Ireland) Limited
Renata Pharmaceuticals (Ireland) Limited was incorporated on 24 April 2019 as a private limited company under the Irish Companies Act 2014. The registered office of Renata Pharmaceuticals (Ireland) Limited is situated at 12 Crowe Street, Dundalk, Co. Louth, Ireland. Renata PLC holds 100% of equity interest in Renata Pharmaceuticals (Ireland) Limited. As per Section 359 and 360 of Ireland Companies Act 2014, Renata Pharmaceuticals (Ireland) Limited is exempted from audit.

Basis of consolidation

The consolidated financial statements include the financial statements of Renata PLC and the Subsidiaries it controls (together as Group). The Group prepares consolidated financial statements using uniform accounting policies like transactions and other events in similar circumstances and uniform year ending. Consolidation began from the date the Company obtains control of the subsidiary and shall cease when the Company loses control. Intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the Group are eliminated in full. Profits or losses resulting from intra-group transactions that are recognized in assets/liabilities are eliminated in full. The Group does not present non-controlling interest as both the Subsidiaries are fully controlled by the Company.

2 Basis of preparation

These interim condensed financial statements consisting of the separate and consolidated financial statements of Renata PLC and its subsidiaries (together as Group) have been prepared in accordance with International Accounting Standard (IAS) 34 *Interim Financial Reporting* , the Companies Act, 1994, the Securities and Exchange Rules, 2020, relevant guidelines issued by the Bangladesh Securities and Exchange Commission, the Financial Reporting Act, 2015 and other applicable laws in Bangladesh; and should be read in conjunction with the financial statements of Renata PLC as at and for the year ended 30 June 2026, the year for which the last full financial statements were prepared.

These financial statements have been prepared on going concern basis. Unless otherwise specifically mentioned, the historical cost principle has been followed for the purpose of these financial statements. The amounts in these financial statements have been rounded off to the nearest thousands of BDT (BDT'000) except otherwise indicated. As a result of these rounding off, in some instances the totals may not match the sum of individual balances.

Authorisation for issue

These interim condensed financial statements were authorised for issue by the Board of Directors of the Company on November 8, 2026

3 Material accounting policies

The same accounting policies, estimates, judgements and methods of computation have been followed in these interim condensed consolidated financial statements as were applied in the preparation of the financial statements of the Group as at and for the year ended 30 June 2026:

3.1 Change in accounting estimate

Effective 1 July 2026, the Company changed the depreciation method for Plant and Machinery from the straight-line method to the reducing balance method to better reflect the expected pattern of consumption of the future economic benefits embodied in these assets. The Company also revised the estimated useful life of a sub-class of Plant and Machinery following a reassessment of the expected period over which the related assets will generate economic benefits.

These changes have been accounted for prospectively as changes in accounting estimates in accordance with IAS 16 and IAS 8.

As a result of these changes, depreciation expense for the quarter ended 30 September 2026 decresed by BDT 157.78 million, resulting in a corresponding increased in profit before tax for the period.

The changes are expected to affect depreciation expense and the Company's financial performance in subsequent reporting periods on a similar scale.

4 Property, plant and equipment

(Separate and consolidated)

In thousands of BDT

Asset class	Cost				Depreciation				Carrying amount	
	As at 01 July 2026	Addition during the period	Disposal/ adjustment during the period	As at 30 September 2026	As at 01 July 2026	Charged during the period	Disposal/ adjustment during the period	As at 30 September 2026	As at 30 September 2026	As at 30 June 2026
Freehold land	2,899,156	-	-	2,899,156	-	-	-	-	**2,899,156**	2,899,156
Buildings	8,567,224	46,723	-	8,613,947	1,741,995	43,940	-	1,785,935	**6,828,012**	6,825,229
Plant and machinery	24,827,990	490,171	353	25,317,808	9,488,549	233,568	353	9,721,764	**15,596,044**	15,339,441
Automobiles	893,590	-	3,753	889,837	393,765	24,179	2,154	415,790	**474,047**	499,825
Office equipments	1,317,422	36,924	488	1,353,858	686,677	32,100	(715)	719,492	**634,366**	630,745
Furnitures and fixtures	860,003	7,615	-	867,618	359,370	18,843	-	378,213	**489,405**	500,633
	39,365,385	581,433	4,594	39,942,224	12,670,356	352,630	1,792	13,021,194	**26,921,030**	26,695,029
Capital work in progress	11,138,898	310,120	527,957	10,921,061	-	-	-	-	**10,921,061**	11,138,898
	50,504,283	891,553	532,551	50,863,285	12,670,356	352,630	1,792	13,021,194	**37,842,091**	**37,833,927**

5 Contract costs

(Separate and consolidated)

In thousands of BDT

Asset class	Cost				Amortisation				Carrying amount	
	As at 01 July 2026	Addition during the period	Disposal/ Adjustment during the period	As at 30 September 2026	As at 01 July 2026	Charged during the period	Disposal/ Adjustment during the period	As at 30 September 2026	As at 30 September 2026	As at 30 June 2026
Cost of obtaining contract	2,277,328	77,619	-	2,354,947	61,313	4,360	-	65,673	**2,289,274**	2,216,015
Cost of fulfilling contract	14,461	-	-	14,461	7,203	723	-	7,926	**6,535**	7,258
	2,291,789	77,619	-	2,369,408	68,516	5,083	-	73,599	**2,295,809**	**2,223,273**

6 Intangible assets

(Separate and consolidated)

In thousands of BDT

Asset class	Cost				Amortisation				Carrying amount	
	As at 01 July 2026	Addition during the period	Disposal/ Adjustment during the period	As at 30 September 2026	As at 01 July 2026	Charged during the period	Disposal/ Adjustment during the period	As at 30 September 2026	As at 30 September 2026	As at 30 June 2026
Oracle-ERP	325,044	-	-	325,044	229,083	3,531	-	232,614	**92,430**	95,961
Other intangibles	44,586	16,453	-	61,039	37,114	1,669	-	38,783	**22,256**	7,472
	369,630	16,453	-	386,083	266,197	5,200	-	271,397	**114,686**	103,433
Capital work in progress	14,573	-	14,573	-	-	-	-	-	**-**	14,573
	384,203	16,453	14,573	386,083	266,197	5,200	-	271,397	**114,686**	**118,006**

7 Right-of-use assets

(Separate and consolidated)

In thousands of BDT

Asset class	Cost				Amortisation				Carrying amount	
	As at 01 July 2026	Addition during the period	Disposal/ Adjustment during the period	As at 30 September 2026	As at 01 July 2026	Charged during the period	Disposal/ Adjustment during the period	As at 30 September 2026	As at 30 September 2026	As at 30 June 2026
Right-of-use assets	124,411	-	-	124,411	20,673	5,091	-	25,764	**98,647**	103,738
	124,411	-	-	124,411	20,673	5,091	-	25,764	**98,647**	**103,738**

8 Investment in subsidiaries

(Separate)

In thousands of BDT	**30 September 2026**	**30 June 2026**
Renata (UK) Limited	**95,000**	95,000
Renata Pharmaceuticals (Ireland) Limited	**95,010**	95,010
	190,010	**190,010**

Renata PLC owns 100% of equity interest both in Renata (UK) Limited and Renata Pharmaceuticals (Ireland) Limited.

9 Advances, deposits and prepayments

(Separate)

In thousands of BDT	**30 September 2026**	**30 June 2026**
Non-current		
Advances	**160,665**	180,313
Deposits	**75,171**	82,902
Prepayments	**93,397**	91,105
	329,232	**354,320**
Current		
Advances	**659,244**	567,466
Deposits	**21,006**	12,837
Prepayments	**313,506**	344,649
	993,756	**924,951**
	1,322,988	**1,279,271**

9.1 Advances, deposits and prepayments

(Consolidated)

In thousands of BDT	**30 September 2026**	**30 June 2026**
Non-current		
Advances	**160,665**	180,313
Deposits	**75,170**	82,902
Prepayments	**93,397**	91,105
	329,232	354,320
Current		
Advances	**659,244**	567,466
Deposits	**21,006**	12,837
Prepayments	**313,808**	345,212
	994,058	**925,515**
	1,323,290	**1,279,835**

10 Inventories

(Separate and consolidated)

In thousands of BDT	**30 September 2026**	**30 June 2026**
Trading inventories	**10,200,531**	10,866,457
Other inventories	**2,414,880**	2,420,858
	12,615,411	**13,287,315**

11 Investments

(Separate and consolidated)

In thousands of BDT	**30 September 2026**	**30 June 2026**
Investment in FDR	**1,500,000**	-
Investment in share	**1,569**	1,569
	1,501,569	**1,569**

12 Current tax assets

(Separate)

In thousands of BDT	**30 September 2026**	**30 June 2026**
Opening balance	**352,022**	176,596
- Provision made during the period:	**(255,329)**	(807,027)
- Tax benefit on issue cost of convertible preference share	**-**	3,646
	96,693	**(626,785)**
Payment made during the period	**177,652**	978,807
	274,345	**352,022**

13 Trade and other receivables

(Separate)

Trade receivables, gross	**5,236,321**	4,361,306
Allowance for expected credit loss	**(714,627)**	(703,277)
Trade receivables, net	**4,521,694**	**3,658,029**
Other receivables	**15,896**	679,440
	4,537,590	**4,337,469**

13.1 Trade and other receivables

(Consolidated)

Renata PLC	**4,537,590**	4,337,469
Renata (UK) Limited	**33,432**	22,932
Renata Pharmaceuticals (Ireland) Limited	**197,582**	132,359
	4,768,604	**4,492,760**

14 Cash and cash equivalents

(Separate)

Cash at bank	**2,477,093**	1,131,340
	2,477,093	**1,131,340**

14.1 Cash and cash equivalents

(Consolidated)

Renata PLC	**2,477,093**	1,131,340
Renata (UK) Limited	**54,917**	85,135
Renata Pharmaceuticals (Ireland) Limited	**730,963**	751,073
	3,262,973	**1,967,548**

Separate and consolidated cash at bank at reporting date includes BDT 13,782,262 (30 June 2026: BDT 13,952,624) equivalent to the unclaimed dividend to shareholders and is therefore treated as restricted cash balance. It also includes bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

15 Share capital

(Separate and consolidated)

15.1 Authorised share capital

	Number of shares (In thousands)		Share value (In thousands of BDT)	
Type of share	**30 September 2026**	**30 June 2026**	**30 September 2026**	**30 June 2026**
Ordinary share (BDT 10 each)	**285,000**	285,000	**2,850,000**	2,850,000
Preference share (BDT 10 each)	**540,000**	540,000	**5,400,000**	5,400,000
	825,000	825,000	**8,250,000**	8,250,000

Through the Extraordinary General Meetings held on 12 January 2025 and 20 September 2025, the Company's shareholders approved the issuance of non-cumulative, non-participative, fully convertible preference shares amounting to BDT 3,250,000,000. The Bangladesh Securities and Exchange Commission granted the consent on 27 July 2025. Subscriptions were conducted via the Electronic Subscription System (ESS) of the stock exchanges from 5 October 2025 to 19 October 2025, successfully raising net proceeds of BDT 3,249,999,400. These preference shares are classified and presented as part of shareholders' equity, in accordance with the IFRS.

15.2 Issued, subscribed and paid up

Classified as equity:

In thousands of BDT	**30 September 2026**	**30 June 2026**
Ordinary share (BDT 10 per share)	**1,146,965**	1,146,965
Convertible preference share (BDT 10 per share)	**3,249,999**	3,249,999
	4,396,964	**4,396,964**

Classified as liabilities:

Redeemable preference share (BDT 10 per share)	**1,284,124**	1,283,310
	1,284,124	**1,283,310**

At the 50th Annual General Meeting held on 09 December 2023, the Company's shareholders approved the issuance of redeemable cumulative non-convertible and non-participative preference shares. Approval was obtained from the Bangladesh Securities and Exchange Commission (BSEC) on 2 April 2024. From 12 May 2024 to 10 June 2024, the Company issued fully paid shares amounting to BDT 2,150,000,000 (par value BDT 10 per share). These shares are classified as a financial liability measured at amortized cost and presented under Loans and Borrowings in the financial statements in accordance with the IFRS.

16 Lease liabilities

(Separate and consolidated)

In thousands of BDT	**30 September 2026**	**30 June 2026**
Non-current	**75,788**	78,857
Current	**11,821**	11,524
	87,609	**90,381**

17 Loans and borrowings

(Separate and consolidated)

Non-current		
Long term loan	**7,927,801**	8,378,219
Derivative instrument	**(156,649)**	(6,448)
Zero coupon bond	**582,654**	559,803
Redeemable preference share	**854,124**	853,310
	9,207,930	**9,784,884**
Current		
Long term loan	**2,087,022**	2,341,830
Short term bank loan	**2,789,568**	1,387,490
Derivative instrument	**(34,750)**	(615)
Zero coupon bond	**353,800**	353,800
Redeemable preference share	**430,000**	430,000
	5,625,638	**4,512,505**
	14,833,568	**14,297,389**

17.1 The International Finance Corporation (IFC) Loan

With due approvals from the external regulators and fulfilling the necessary conditions preceding, the Company received first drawdown amounting to USD 28,380,000 of the IFC loan on 14 May 2025. Subsequently on 31 August and 20 October 2025, the Company received rest of the loan amounting to USD 30,000,000, in two equal drawdowns (i.e. USD 15,000,000 each). At 30 September 2026, closing balance of the IFC loan is BDT 7,211,681,400

Purpose:	The facility will be utilized for working capital including import of raw materials.
Total amount:	USD 58,380,000.
Tenor:	Six years including one year grace period from the respective drawdown.
Repayment:	In ten equal semi-annual instalments to be funded from export proceeds.
Security:	Secured against Land & Buildings at the Mirpur Plant & Head Office.

The mentioned above terms and conditions are in line with the Company strategy to mitigate liquidity, interest rate and foreign exchange risks.

The loan is accounted for as financial liabilities to be measured at fair value through profit or loss under IFRS 9: Financial Instruments.

18 Accruals and provisions
(Separate and consolidated)

In thousands of BDT	**30 September 2026**	**30 June 2026**
Non-current		
Accruals	-	-
Provisions	**988,907**	892,041
	988,907	**892,041**
Current		
Accruals	**739,139**	572,962
Provisions	**1,119,472**	987,472
	1,858,611	**1,560,434**
	2,847,517	**2,452,475**

19 Trade and other payables
(Separate)

Payable to suppliers	**1,985,126**	1,794,720
Other payables	**729,898**	614,407
	2,715,024	**2,409,127**

19.1 Trade and other payables
(Consolidated)

Renata PLC	**2,715,024**	2,409,127
Renata (UK) Limited	**27,672**	21,760
Renata Pharmaceuticals (Ireland) Limited	**72,418**	82,024
	2,815,114	**2,512,911**

20 Deferred tax liabilities

(Separate)

In thousands of BDT	**30 September 2026**	**30 June 2026**
Opening balance	**1,116,616**	1,259,850
Recognized in profit or loss	**4,398**	(78,654)
Recognized in OCI	**37,338**	(64,580)
	1,158,352	**1,116,616**

21 Net asset value (NAV) per share

(Separate)

Equity attributable to the ordinary shareholders	**38,177,567**	37,041,178
Weighted average number of ordinary shares outstanding during the period (in thousands of BDT)	**114,697**	114,697
Net asset value (NAV) per share	**332.86**	**322.95**

21.1 Net asset value (NAV) per share

(Consolidated)

Equity attributable to the ordinary shareholders	**38,917,208**	37,756,884
Weighted average number of ordinary shares outstanding during the period (in thousands of BDT)	**114,697**	114,697
Net asset value (NAV) per share	**339.31**	**329.19**

22 Revenue

(Separate)

	01 July to 30 September	
In thousands of BDT	**2026**	**2025**
Pharmaceutical products	**9,806,992**	9,013,952
Animal health products	**1,965,569**	1,780,671
Contract manufacturing	**646,225**	320,429
Agro-based products	**77,567**	79,724
Consumer products	**313**	316
	12,496,666	**11,195,092**

22.1 Revenue

(Consolidated)

Renata PLC	**12,496,666**	11,195,092
Renata (UK) Limited	**13,496**	1,720
Renata Pharmaceuticals (Ireland) Limited	**92,406**	111,733
	12,602,568	**11,308,545**

23 Costs of sales

(Separate and consolidated)

Costs of material	4,719,342	4,175,266
Factory overhead	2,216,231	2,102,765
	6,935,573	**6,278,031**

24 Administrative expenses

(Separate)

Administrative expenses	**585,523**	504,916
	585,523	**504,916**

24.1 Administrative expenses

(Consolidated)

Renata PLC	**585,523**	504,916
Renata (UK) Limited	**39,254**	8,692
Renata Pharmaceuticals (Ireland) Limited	**35,871**	37,612
	660,648	**551,220**

25 Selling, marketing and distribution expenses

(Separate and consolidated)

	01 July to 30 September	
In thousands of BDT	**2026**	**2025**
Selling, marketing and distribution expenses	**3,418,756**	3,092,783
	3,418,756	**3,092,783**

26 Other income

(Separate and consolidated)

Other income	**30,273**	21,362
	30,273	**21,362**

Renata PLC claimed an amount of BDT 315,186,090 as cash assistance till 30 September 2026 against export and subsequently the auditors have issued certificates that amounts to BDT 22,040,398 till the report signing date.

27 Net finance costs

(Separate)

	01 July to 30 September	
In thousands of BDT	**2026**	**2025**
Interest expenses	**310,234**	442,269
Interest income	**(28,484)**	(40,897)
Bank charges	**753**	1,676
Foreign exchange loss/(gain)	**(4,518)**	22,673
	277,985	**425,721**

27.1 Net finance costs

(Consolidated)

Renata PLC	**277,985**	425,721
Renata (UK) Limited	**29**	31
Renata Pharmaceuticals (Ireland) Limited	**(2,785)**	(998)
	275,229	**424,754**

28 Income tax expense

(Separate)

Current tax expenses	**255,329**	204,808
Deferred tax expenses/(income)	**4,398**	(15,278)
	259,727	**189,530**

28.1 Income tax expense

(Consolidated)

Current tax expense		
Renata PLC	**255,329**	204,808
Renata Pharmaceuticals (Ireland) Limited	**7,845**	9,660
	263,174	**214,468**
Deferred tax expenses/(income)		
Renata PLC	**4,398**	(15,278)
Renata (UK) Limited	**(4,899)**	(1,331)
	(501)	**(16,609)**
	262,673	**197,859**

29 Basic earnings per share (EPS)

(Separate)

Profit attributable to ordinary shareholders (in thousands of BDT)	**987,037**	681,901
Weighted average number of ordinary shares outstanding during the period (in thousands of BDT)	**114,697**	114,697
Basic earnings per share	**8.61**	**5.95**

29.1 Basic earnings per share (EPS)

(Consolidated)

Profit attributable to ordinary shareholders (in thousands of BDT)	**1,017,624**	741,688
Weighted average number of ordinary shares outstanding during the period (in thousands of BDT)	**114,697**	114,697
Basic earnings per share	**8.87**	**6.47**

The Group's net profit for the quarter increased significantly compared to the corresponding quarter of the previous year, primarily attributable to revenue growth and a reduction in net finance expenses. The lower net finance expenses reflect the favourable impact of capital restructuring initiatives and prudent management of foreign exchange and interest rate risks. As the number of ordinary shares remained unchanged year-on-year, the increase in net profit resulted in a corresponding improvement in earnings per share (EPS).

30 Reconciliation of net operating cash flow

(Separate)

	01 July to 30 September	
In thousands of BDT	**2026**	**2025**
Profit before tax	**1,246,764**	871,431
Adjustments for:		
Depreciation and amortization expenses	**368,004**	478,092
Finance costs	**282,503**	403,048
Loss on disposal of property, plant and equipment	**982**	8,599
Cash generated from operations before changes in working capital	**1,898,253**	**1,761,170**
Adjustments for:		
Inventories	**671,904**	(505,346)
Trade receivables and others	**(200,121)**	83,360
Advances, deposits and prepayments	**(43,717)**	284,112
Trade payables and others	**305,897**	53,113
Accruals and provision	**395,042**	366,136
Others	**-**	26,883
Cash generated by operations	**3,027,258**	**2,069,428**
Finance costs	**(282,503)**	(403,048)
Payment of tax	**(177,652)**	(238,677)
Net cash from operating activities	**2,567,103**	**1,427,703**

30.1 Reconciliation of net operating cash flow

(Consolidated)

Profit before tax	**1,280,297**	939,547
Adjustments for:		
Depreciation and amortization expenses	**368,004**	478,092
Finance costs	**279,728**	404,812
Loss on disposal of property, plant and equipment	**982**	8,599
	1,929,011	**1,831,050**
Changes in:		
Inventories	**671,904**	(505,346)
Trade and other receivables	**(275,844)**	38,973
Advances, deposits and prepayments	**(43,455)**	284,147
Trade and other payables	**302,203**	47,752
Accruals and provisions	**395,040**	366,138
Others	**-**	26,883
Cash generated by operations	**2,978,859**	**2,089,597**
Finance costs	**(279,728)**	(403,048)
Payment of tax	**(177,652)**	(238,677)
Net cash from operating activities	**2,521,479**	**1,447,872**

31 Net operating cash flow per share
(Separate)

Net operating cash flow (in thousands of BDT)	**2,567,103**	1,427,703
Weighted average number of ordinary shares outstanding during the period (in thousands)	**114,697**	114,697
Net operating cash flow (NOCF) per share	**22.38**	12.45

31.1 Net operating cash flow per share
(Consolidated)

Net operating cash flow (in thousands of BDT)	**2,521,479**	1,447,872
Weighted average number of ordinary shares outstanding during the period (in thousands)	**114,697**	114,697
Net operating cash flow (NOCF) per share	**21.98**	**12.62**

Net operating cash flow per share (NOCFPS) increased significantly during the first quarter compared to the corresponding period of the previous year, primarily driven by higher operating profit and supported by favourable working capital movements. The working capital contribution was mainly attributable to a reduction in cash tied up in inventories and a favourable movement in trade and other payables, partially offset by increased cash utilisation in trade and other receivables.

32 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 names of the related parties, nature of these transactions and amounts are set out below in accordance with IAS 24 *Related Party Disclosures*. Nature of relationship and significance of the amounts have been considered in providing this disclosure.

32.1 Related party transactions

In thousands of BDT

			Transaction values for the three months period ended		Asset / (liability or equity) balance as at	
Name of related party	**Relationship**	**Nature of transactions**	**30 September 2026**	**30 September 2025**	**30 September 2026**	**30 June 2026**
Sajida Foundation	Parent	Sale of products	**4,626**	5,045	**1,870**	1,586
		Investment in convertible preference share	**-**	-	**-**	(1,200,000)
Renata Pharmaceuticals (Ireland) Limited	Subsidiary	Management fee	**-**	-	**-**	38,914
Syed S. Kaiser Kabir	MD and CEO	Borrowings	**(2,078)**	7,306	**(89,568)**	(87,490)
		Investment in convertible preference share	**-**	-	**-**	(200,000)
Erum Mariam	Close family member of MD and CEO	Investment in convertible preference share	-	-	**-**	(10,002)
Syed Omar Kabir	Close family member of MD and CEO	Investment in convertible preference share	-	-	**-**	(10,002)
Appinion BD Limited	MD is a close family member of the MD of Sajida Foundation	Software support	**198**	413	**783**	1,317

33 Contingent assets

Following the relevant guidelines of the Bangladesh Bank, Renata PLC claims cash incentive against export proceed realization which is subject to obtaining assurance certification from independent external audit firms appointed by respective scheduled banks. Certificates issued by the auditor are, in reality, considered to be one of the key determinants for availing the cash incentives. Empirical data exhibits that the claims submitted by the Company following applicable regulations, are generally certified by the auditors almost with no denial as the auditors are also bound to follow the same regulations while auditing. So, for Renata PLC, the certificate issue date signifies the cut-off date for income recognition. However, auditors reserve the right to adjust the Company's claimed amount. Thus, the claims are not virtually certain (i.e. not 90% or more certain). As such, Renata PLC considers such claims pending for auditors' certification as contingent asset under IAS 37: *Provisions, Contingent Liabilities and Contingent Asset*s. As of 30 September 2026, such claim pending for certification is approximately BDT 315,186,090.

34 Events after reporting period

Export cash assistance

Please refer to note number 26.

35 Other disclosures

Comparatives and rearrangement

Comparative amounts have been rearranged, wherever considered necessary to conform to the current period's presentation without affecting net profit and net equity.