



of Companies

FIRST QUARTERLY ACCOUNTS
2022-2023
(UN - AUDITED)

UMER GROUP OF COMPANIES

BHANERO TEXTILE MILLS LIMITED

9 SEGMENT REPORTING

The Company has two reportable segments, which offer different products and are managed separately. The following summary describes the operations in each of the company's reportable segments.

Reportable segment	Principal activity
Spinning	Manufacture and sale of yarn
Weaving	Manufacture and sale of woven fabric

Information about operating segments as at September 30, 2022 is as follows:

	Quarter Ended September 30, 2022			
	Spinning Rupees	Weaving Rupees	Total Rupees	
Revenue from external customers	2,479,172,826	1,618,537,220	4,097,710,046	
Inter-segment transfers	126,858,000	-	126,858,000	
Segment results	303,706,068	175,269,784	478,975,852	
	Quarter Ended September 30, 2021			
	Spinning Rupees	Weaving Rupees	Total Rupees	
Revenue from external customers	2,284,384,522	1,254,271,833	3,538,656,355	
Inter-segment transfers	131,589,040	-	131,589,040	
Segment results	531,482,356	217,953,984	749,436,340	
	As at September 30, 2022			
	Spinning Rupees	Weaving Rupees	Un-allocated Rupees	Total Rupees
Segment assets	12,396,804,831	3,944,026,663	1,453,902,004	17,794,733,498
	As at Jun 30, 2022			
	Spinning Rupees	Weaving Rupees	Un-allocated Rupees	Total Rupees
Segment assets	10,781,465,731	3,866,906,421	896,730,659	15,545,102,811
	As at September 30, 2022			
	Spinning Rupees	Weaving Rupees	Un-allocated Rupees	Total Rupees
Segment liabilities	2,877,491,735	4,784,978,140	491,875,249	8,154,345,124
	As at Jun 30, 2022			
	Spinning Rupees	Weaving Rupees	Un-allocated Rupees	Total Rupees
Segment liabilities	3,020,460,959	2,760,355,996	458,391,900	6,239,208,855

10 EVENTS AFTER THE REPORTING PERIOD

10.1 There are no significant events after the reporting period that may require any adjustment or disclosure in this condensed interim financial report.

11 RECOVERABLE AMOUNTS AND IMPAIRMENT

As at the reporting date, recoverable amounts of all assets/cash generating units are equal to or exceed their carrying amounts, unless stated otherwise in these financial statements.

12 DATE OF AUTHORIZATION FOR ISSUE

This condensed interim financial information has been approved by the Board of Directors of the Company and authorized for issue on October 26, 2022.

13 GENERAL

13.1 There are no other significant activities since June 30, 2022 affecting the interim financial information.

13.2 Figures have been rounded off to the nearest Rupee.


CHIEF EXECUTIVE


DIRECTOR


CHIEF FINANCIAL OFFICER