



*of Companies*

THIRD QUARTERLY ACCOUNTS  
2020-2021  
(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 March 31, 2021 is as follows:

	Third Quarter March 31, 2021			
	Spinning Rupees	Weaving Rupees	Total Rupees	
Revenue from external customers	5,863,715,779	2,949,961,833	8,813,677,612	
Inter-segment transfers	449,191,700	-	449,191,700	
Segment results	948,830,750	229,627,894	1,178,458,644	
	Third Quarter March 31, 2020			
	Spinning Rupees	Weaving Rupees	Total Rupees	
Revenue from external customers	4,437,330,444	2,826,670,945	7,264,001,389	
Inter-segment transfers	278,774,120	-	278,774,120	
Segment results	382,320,600	157,621,938	539,942,538	
	As at March 31, 2021			
	Spinning Rupees	Weaving Rupees	Un-allocated Rupees	Total Rupees
Segment assets	6,307,168,310	1,728,901,937	398,267,868	8,434,338,115
	As at Jun 30, 2020			
	Spinning Rupees	Weaving Rupees	Un-allocated Rupees	Total Rupees
Segment assets	6,772,248,376	1,440,936,386	575,685,547	8,788,870,309
	As at March 31, 2021			
	Spinning Rupees	Weaving Rupees	Un-allocated Rupees	Total Rupees
Segment liabilities	1,682,011,641	643,604,399	277,070,745	2,602,686,785
	As at Jun 30, 2020			
	Spinning Rupees	Weaving Rupees	Un-allocated Rupees	Total Rupees
Segment liabilities	2,938,837,756	660,305,634	273,876,350	3,873,019,740

## 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 have been approved by the Board of Directors of the Company and authorized for issue on April 28, 2021.

## 13 GENERAL

13.1 There are no other significant activities since June 30, 2020 affecting the interim financial information.

13.2 Figures have been rounded off to the nearest Rupee.

  
CHIEF EXECUTIVE

  
DIRECTOR

  
CHIEF FINANCIAL OFFICER