

# PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

## STATEMENT OF FINANCIAL POSITION (Un-audited)

As at September 30, 2011

Amount inTk.

USES OF CAPITAL	Sept. 30, 11	June 30, 11
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	45,902,886	47,227,630
<b>Current Assets</b>		
Inventories	9,430,414	7,639,356
Trade and Other Receivable	48,513,723	37,793,156
Advance, Deposit & Prepayments	16,472,715	15,696,020
Goods-in-Transit	633,516	869,119
Cash and Cash Equivalent	3,855,086	3,817,781
<b>TOTAL ASSETS</b>	<b>124,808,340</b>	<b>113,043,062</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders' Equity</b>		
Issued Share Capital	31,200,000	31,200,000
Tax Holiday Reserve	2,867,808	2,867,808
Retained Earnings	44,618,706	39,991,009
<b>Current Liabilities</b>		
Trade Payable	2,766,567	3,017,662
Short Term Borrowing	5,525,735	4,986,558
Cash Credit	9,671,617	4,935,718
Liabilities For Expenses	3,382,325	3,337,714
Dividend Payable	9,922,493	9,928,028
Income Tax Payable	13,353,293	11,597,960
Liabilities For WPPF	1,499,796	1,180,605
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>124,808,340</b>	<b>113,043,062</b>

Sd/-  
K. H. Reza  
Company Secretary

Sd/-  
F. Hassan  
Managing Director

Sd/-  
M. A. Masud  
Chairman

# PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

## PROFIT AND LOSS ACCOUNT (Un-audited)

For the 1st Quarter ended September 30, 2011

Amount in Tk.

PARTICULARS	Sept. 30, 11	Sept. 30, 10
<b>Net Sales Revenue</b>	26,969,300	20,577,344
Cost of goods Sold	17,602,368	15,408,876
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<b>Gross profit</b>	<b>9,366,932</b>	<b>5,168,468</b>
<b>Operating Expenses:</b>		
Admin and Selling Exp.	2,279,698	1,854,830
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<b>Profit from Operation</b>	<b>7,087,234</b>	<b>3,313,638</b>
Cost of Finance	385,053	415,025
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<b>Profit before Contribution to WPPF</b>	<b>6,702,181</b>	<b>2,898,613</b>
Contribution to WPPF	319,151	138,029
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<b>Profit before Tax</b>	<b>6,383,030</b>	<b>2,760,584</b>
Income Tax Provision	1,755,333	759,161
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<b>Net Profit after Tax for the period</b>	<b>4,627,697</b>	<b>2,001,423</b>
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<b>Earning Per Share (EPS)</b>	<b>14.83</b>	<b>38.49</b>
	=====	=====
<b>Number of Shares Used to Compute EPS</b>	<b>312,000</b>	<b>52,000</b>

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## STATEMENT OF CASH FLOW (Un-audited)

For the 1st Quarter ended September 30, 2011

Amount in Tk.

PARTICULARS	Sept. 30, 11	Sept. 30, 10
<b>Cash Flow from Operating Activities :</b>		
Collection from Sales and others	23,873,676	21,078,015
Payment for Costs and expenses	(16,662,677)	(16,376,013)
<b>Net Cash Flow from Operating Activities:</b>	<b>7,210,999</b>	<b>4,702,002</b>
<b>Cash Flow from Investing Activities :</b>		
Acquisition of Fixed Assets:	---	(1,416,495)
<b>Net Cash used in Investing Activities</b>	<b>---</b>	<b>(1,416,495)</b>
<b>CASH FLOW FROM FINANCIAL ACTIVITIES :</b>		
Cash Credit	(5,673,694)	(2,968,430)
<b>Net Cash Generated from Financial Activities :</b>	<b>(5,673,694)</b>	<b>(2,968,430)</b>
<b>Net Cash Inflows/(Outflow)</b>	<b>1,537,305</b>	<b>(317,077)</b>
<b>Opening Cash &amp; Bank Balances</b>	<b>2,317,781</b>	<b>2,634,121</b>
<b>Closing Cash &amp; Bank Balances</b>	<b><u>3,855,086</u></b>	<b><u>2,317,044</u></b>
<b>Net operating cash flow per share</b>	<b><u>23.11</u></b>	<b><u>90.42</u></b>
<b>Number of shares used of Compute net operating cash flow per share.</b>	<b>312,000</b>	<b>52,000</b>

## STATEMENT OF CHANGES IN EQUITY FOR THE 1ST QUARTER

Ended September 30, 2011

Particulars	Share Capital TK.	Tax Holiday Reserve. Tk.	Retained earnings TK.	Total Tk.
Balance as on 01-07-11	31,200,000	2,867,808	39,991,009	74,058,817
Net Profit/(Loss) during the period	---	---	4,627,697	4,627,697
Balance as on 30-09-2011	31,200,000	2,867,808	44,618,706	78,686,514

## STATEMENT OF CHANGES IN EQUITY FOR THE 1ST QUARTER

Ended September 30, 2010

Particulars	Share Capital TK.	Tax Holiday Reserve. Tk.	Retained earnings TK.	Total Tk.
Balance as on 01-07-10	5,200,000	2,867,808	58,654,790	66,722,598
Net Profit/(Loss) during the year	---	---	2,001,423	2,001,423
Balance as on 30-09-2010	5,200,000	2,867,808	60,656,213	68,724,021

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