

# PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

## STATEMENT OF FINANCIAL POSITION (Un-audited)

As at September 30, 2012

Amount inTk.

Particulars	Sept. 30, 2012	June 30, 2012
<b><u>ASSETS</u></b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment *	79,328,956	43,167,794
<b>Current Assets</b>	76,955,556	93,278,968
Inventories	9,371,743	8,475,253
Trade and Other Receivable	45,997,448	50,595,110
Advance, Deposit & Prepayments	17,041,120	16,393,115
Goods-in-Transit	3,153,642	15,085,538
Cash and Cash Equivalent	1,391,603	2,729,952
<b><u>TOTAL ASSETS</u></b>	<b>156,284,512</b>	<b>136,446,762</b>
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Shareholders' Equity</b>	86,020,302	82,055,295
Issued Share Capital	31,200,000	31,200,000
Tax Holiday Reserve	2,867,808	2,867,808
Retained Earnings	51,952,494	47,987,487
<b><u>Current Liabilities</u></b>	<b>70,264,210</b>	<b>54,391,467</b>
Trade Payable	3,313,136	2,964,755
Short Term Borrowing	10,952,603	7,765,093
Cash Credit	21,889,693	10,995,838
Liabilities For Expenses	4,766,640	4,265,163
Dividend Payable	13,210,046	13,215,419
Income Tax Payable	14,458,962	12,954,994
Liabilities For WPPF	1,673,130	2,230,205
<b><u>TOTAL EQUITY AND LIABILITIES</u></b>	<b>156,284,512</b>	<b>136,446,762</b>

\*Non-Current Assets is increased because of addition of a new Production Line of which a Price Sensitive Information was published in the daily news papers, the Ittefaq & the Financial Express on October 20, 2011. This information was also published in the Dhaka Stock Exchange website on October 19, 2011. This Line has started production from October, 2012.

Sd/-  
K. H. Reza  
Company Secretary

Sd/-  
F. Hassan  
Managing Director

Sd/-  
M. A. Masud  
Chairman

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## PROFIT AND LOSS ACCOUNT (Un-audited)

For the 1st Quarter ended September 30, 2012 Amount in Tk.

PARTICULARS	Sept. 30, 2012	Sept. 30, 2011
Net Sales Revenue	25,445,093	26,969,300
Cost of goods Sold	16,647,917	17,602,368
<b>Gross profit</b>	<b>8,797,176</b>	<b>9,366,932</b>
<b>Operating Expenses:</b>		
Admin and Selling Exp.	2,535,070	2,279,698
<b>Profit from Operation</b>	<b>6,262,106</b>	<b>7,087,234</b>
Cost of Finance	519,682	385,053
<b>Profit before Contribution to WPPF</b>	<b>5,742,424</b>	<b>6,702,181</b>
Contribution to WPPF	273,449	319,151
<b>Profit before Tax</b>	<b>5,468,975</b>	<b>6,383,030</b>
Income Tax Provision	1,503,968	1,755,333
<b>Net Profit after Tax for the period</b>	<b>3,965,007</b>	<b>4,627,697</b>
<b>Earning Per Share (EPS)</b>	<b>1.27</b>	<b>1.48</b>
<b>Number of Shares Used to Compute EPS</b>	<b>3,120,000</b>	<b>3,120,000</b>

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## STATEMENT OF CASH FLOW (Un-audited)

For the 1st Quarter ended September 30, 2012 Amount inTk.

PARTICULARS	Sept. 30, 2012	Sept. 30, 2011
<b>Cash Flow from Operating Activities :</b>		
Collection from Sales and others	40,430,156	13,916,583
Payment for Costs and expenses	(15,438,376)	(18,615,177)
<b>Net Cash Flow from Operating Activities:</b>	24,991,780	(4,698,594)
<b>Cash Flow from Investing Activities :</b>		
Acquisition of Fixed Assets:	(37,223,984)	---
Net Cash used in Investing Activities	(37,223,984)	---
<b>CASH FLOW FROM FINANCIAL ACTIVITIES :</b>		
Cash Credit	10,893,855	4,735,899
<b>Net Cash Generated from Financial Activities :</b>		
<b>Net Cash Inflows/(Outflow)</b>	(1,338,349)	37,305
<b>Opening Cash &amp; Bank Balances</b>	2,729,952	3,817,781
<b>Closing Cash &amp; Bank Balances</b>	<b>1,391,603</b>	<b>3,855,086</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	8.01	(1.51)
<b>Number of shares used to NOCFPS</b>	3,120,000	3,120,000

## STATEMENT OF CHANGES IN EQUITY FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2012

Particulars	Share Capital TK.	Tax Holiday Reserve. Tk.	Retained Earnings TK.	Total Tk.
Balance as on 01-07-12	31,200,000	2,867,808	47,987,487	82,055,295
Net Profit/(Loss) during the period	---	---	3,965,007	3,965,007
Balance as on 30-09-2012	31,200,000	2,867,808	51,952,494	86,020,302

## 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 year	---	---	4,627,697	4,627,697
Balance as on 30-09-2011	31,200,000	2,867,808	44,618,706	78,686,514

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