

# PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

## Statement of Financial Position (Un-audited)

As at September 30, 2013

Amount in Tk.

Particulars	Sept. 30, 2013	June 30, 2013
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	77,165,743	78,881,772
<b>Current Assets</b>	<b>79,031,453</b>	<b>73,679,058</b>
Inventories	7,944,763	8,482,725
Trade and Other Receivable	49,146,575	45,290,478
Advance, Deposit & Prepayments	18,702,738	18,332,686
Goods-in-Transit	2,396,555	782,723
Cash and Cash Equivalent	840,822	790,446
<b>TOTAL ASSETS</b>	<b>156,197,196</b>	<b>152,560,830</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders' Equity</b>	<b>84,445,943</b>	<b>81,703,385</b>
Issued Share Capital	31,200,000	31,200,000
Tax Holiday Reserve	2,867,808	2,867,808
Retained Earnings	50,378,135	47,635,577
<b>Current Liabilities</b>	<b>71,751,253</b>	<b>70,857,445</b>
Trade Payable	2,895,195	3,422,475
Short Term Borrowing	23,754,613	23,513,767
Cash Credit	12,650,597	12,868,481
Liabilities For Expenses	6,732,319	6,547,371
Dividend Payable	12,167,746	12,183,991
Income Tax Payable	12,608,111	11,567,830
Liabilities For WPPF	942,672	753,530
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>156,197,196</b>	<b>152,560,830</b>

# PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

## PROFIT AND LOSS ACCOUNT (Un-audited)

For the 1st Quarter ended September 30, 2013

Amount in Tk.

<b>PARTICULARS</b>	<b>Sept. 30, 2013</b>	<b>Sept. 30, 2012</b>
<b>Net Sales Revenue</b>	28,557,067	25,445,093
Cost of goods Sold	20,612,233	16,647,917
<b>Gross profit</b>	<b>7,944,834</b>	<b>8,797,176</b>
<b>Operating Expenses:</b>		
Admin and Selling Exp.	2,898,564	2,535,070
<b>Profit from Operation</b>	<b>5,046,270</b>	<b>6,262,106</b>
Cost of Finance	1,074,289	519,682
<b>Profit before Contribution to WPPF</b>	<b>3,971,981</b>	<b>5,742,424</b>
Contribution to WPPF	189,142	273,449
<b>Profit before Tax</b>	<b>3,782,839</b>	<b>5,468,975</b>
Income Tax Provision	1,040,281	1,503,968
<b>Net Profit after Tax for the period</b>	<b>2,742,558</b>	<b>3,965,007</b>
<b>Earning Per Share (EPS)</b>	<b>0.88</b>	<b>1.27</b>
<b>Number of Shares Used to Compute EPS</b>	<b>3,120,000</b>	<b>3,120,000</b>

## PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

### STATEMENT OF CASH FLOW (Un-audited)

For the 1st Quarter ended September 30, 2013

Amount in Tk.

PARTICULARS	Sept. 30, 2013	Sept. 30, 2012
<b>Cash Flow from Operating Activities :</b>		
Collection from Sales and others	23,255,048	40,430,156
Payment for Costs and expenses	(22,758,606)	(15,438,376)
<b>Net Cash Flow from Operating Activities:</b>	<b>496,442</b>	<b>24,991,780</b>
<b>Cash Flow from Investing Activities :</b>		
Acquisition of Fixed Assets:	(228,182)	(37,223,984)
Net Cash used in Investing Activities	(228,182)	(37,223,984)
<b>CASH FLOW FROM FINANCIAL ACTIVITIES :</b>		
Cash Credit	(217,884)	10,893,855
<b>Net Cash Generated from Financial Activities :</b>		
<b>Net Cash Inflows/(Outflow)</b>	<b>50,376</b>	<b>(1,338,349)</b>
<b>Opening Cash &amp; Bank Balances</b>	<b>790,446</b>	<b>2,729,952</b>
<b>Closing Cash &amp; Bank Balances</b>	<b>840,822</b>	<b>1,391,603</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>0.16</b>	<b>8.01</b>
<b>Number of shares used to NOCFPS</b>	<b>3,120,000</b>	<b>3,120,000</b>

### STATEMENT OF CHANGES IN EQUITY (Un-audited)

FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2013

Particulars	Share Capital (TK.)	Tax Holiday Reserve (Tk.)	Retained Earnings (Tk.)	Total (Tk.)
Balance as on 01-07-13	31,200,000	2,867,808	47,635,577	81,703,385
Net Profit/(Loss) during the period	---	---	2,742,558	2,742,558
Balance as on 30-09-2013	31,200,000	2,867,808	50,378,135	84,445,943

### 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

Sd/-  
**K. H. Reza**  
Company Secretary

Sd/-  
**F. Hassan**  
Managing Director

Sd/-  
**M. A. Masud**  
Chairman