

PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

STATEMENT OF FINANCIAL POSITION (Un-audited)

As at September 30, 2014

Amount in Tk.

PARTICULARS	Sept. 30, 2014	June 30, 2014
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	7,75,22,326	7,42,83,847
Current Assets	10,36,94,533	9,85,16,161
Inventories	1,03,40,027	96,58,023
Trade and Other Receivable	6,86,91,856	6,46,84,571
Advance, Deposit & Prepayments	2,19,93,431	2,06,73,082
Goods-in-Transit	11,31,950	29,20,115
Cash and Cash Equivalent	15,37,269	5,80,370
TOTAL ASSETS	18,12,16,859	17,28,00,008
EQUITY AND LIABILITIES		
Shareholders' Equity		
Issued Share Capital	3,12,00,000	3,12,00,000
Tax Holiday Reserve	28,67,808	28,67,808
Retained Earnings	7,27,43,786	6,50,32,115
Current Liabilities	7,44,05,265	7,37,00,085
Trade Payable	30,52,098	34,20,755
Loan & Advance	2,22,12,192	2,20,55,433
Cash Credit /TR	1,27,39,919	1,41,44,330
Liabilities For Expenses	86,21,458	92,30,670
Dividend Payable	71,16,403	76,42,657
Income Tax Payable	1,84,43,776	1,55,18,660
Liabilities For WPPF	22,19,419	16,87,580
TOTAL EQUITY AND LIABILITIES	18,12,16,859	17,28,00,008

PROFIT AND LOSS ACCOUNT (Un-audited)

For the 1st Quarter ended September 30, 2014

Amount in Tk.

PARTICULARS	Sept. 30, 2014	Sept. 30, 2013
Net Sales Revenue	3,94,88,725	2,85,57,067
Cost of goods Sold	(2,39,21,354)	(2,06,12,233)
Gross profit	1,55,67,371	79,44,834
Operating Expenses:		
Admin and Selling Exp.	(33,17,375)	(28,98,564)
Profit from Operation	1,22,49,996	50,46,270
Financial Cost	(10,81,370)	(10,74,289)
Profit before Contribution to WPPF	1,11,68,626	39,71,981
Contribution to WPPF	(5,31,839)	(1,89,142)
Profit before Tax	1,06,36,787	37,82,839
Income Tax Provision @ 27.50%	(29,25,116)	(10,40,281)
Net Profit after Tax for the period	77,11,671	27,42,558
Earning Per Share (EPS)	2.47	0.88
Number of Shares Used to Compute EPS	31,20,000	31,20,000

STATEMENT OF CASH FLOW (Un-audited)

For the 1st Quarter ended September 30, 2014

Amount in Tk.

PARTICULARS	Sept. 30, 2014	Sept. 30, 2013
Cash Flow from Operating Activities :		
Collection from Sales and others	3,52,67,252	2,32,55,048
Payment for Costs and expenses	(2,78,41,349)	(2,27,58,606)
Net Cash Flow from Operating Activities:	74,25,903	4,96,442
Cash Flow from Investing Activities :		
Acquisition of Fixed Assets:	(50,64,593)	(2,28,182)
Net Cash used in Investing Activities	(50,64,593)	(2,28,182)
Cash Flow from financing Activities :		
Cash Credit/TR	(14,04,411)	(2,17,884)
Net Cash flow from Financing Activities :	9,56,899	50,376
Net Cash Inflows/(Outflow)	32,182	32,182
Opening Cash & Bank Balances	5,80,370	7,90,446
Closing Cash & Bank Balances	15,37,269	8,40,822

STATEMENT OF CHANGES IN EQUITY FOR THE 1ST QUARTER (Un-audited)

ENDED SEPTEMBER 30, 2014

PARTICULARS	Share Capital TK.	Tax Holiday Reserve. Tk.	Retained Earnings TK.	Total Tk.
Balance as on 01-07-14	3,12,00,000	28,67,808	6,50,32,115	9,90,99,923
Net Profit/(Loss) during the period	---	---	77,11,671	77,11,671
Balance as on 30-09-2014	3,12,00,000	28,67,808	7,27,43,786	10,68,11,594

STATEMENT OF CHANGES IN EQUITY FOR THE 1ST QUARTER (Un-audited)

ENDED SEPTEMBER 30, 2013

PARTICULARS	Share Capital TK.	Tax Holiday Reserve. Tk.	Retained Earnings TK.	Total Tk.
Balance as on 01-07-13	3,12,00,000	28,67,808	4,76,35,577	8,17,03,385
Net Profit/(Loss) during the period	---	---	27,42,558	27,42,558
Balance as on 30-09-2013	3,12,00,000	28,67,808	5,03,78,135	8,44,45,943

Sd/-
K. H. Reza
Corporate Secretary

Sd/-
Faizul Hassan
Managing Director

Sd/-
M. A. Masud
Chairman