

# PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

## Statement of Financial Position (Un-audited) of 1st Quarter

As at September 30, 2015

Amount in Tk.

| PARTICULARS                         | Sept. 30, 2015      | June 30, 2015       |
|-------------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                       |                     |                     |
| <b>Non-Current Assets</b>           |                     |                     |
| Property, Plant and Equipment       | 7,03,27,522         | 7,19,95,876         |
| <b>Current Assets</b>               |                     |                     |
| Inventories                         | 1,18,56,990         | 1,49,56,008         |
| Trade and Other Receivable          | 7,69,76,629         | 7,62,97,808         |
| Advance, Deposit & Prepayments      | 2,20,01,540         | 2,09,72,332         |
| Goods-in-Transit                    | 19,93,550           | 3,78,643            |
| Cash and Cash Equivalent            | 43,61,091           | 30,73,529           |
| <b>TOTAL ASSETS</b>                 | <b>18,75,17,322</b> | <b>18,76,74,196</b> |
| <b>EQUITY AND LIABILITIES</b>       |                     |                     |
| <b>Shareholders' Equity</b>         |                     |                     |
| Issued Share Capital                | 3,12,00,000         | 3,12,00,000         |
| Tax Holiday Reserve                 | 28,67,808           | 28,67,808           |
| Retained Earnings                   | 8,75,34,381         | 8,27,05,321         |
| <b>Current Liabilities</b>          |                     |                     |
| Trade Payable                       | 49,08,402           | 51,99,739           |
| Loan & Advance                      | 1,09,19,907         | 1,04,10,614         |
| Cash Credit /TR                     | 1,19,40,319         | 1,87,05,603         |
| Liabilities For Expenses            | 99,03,217           | 1,04,20,471         |
| Dividend Payable                    | 76,68,610           | 77,63,358           |
| CSR Fund                            | 14,94,856           | 13,40,695           |
| Income Tax Payable                  | 1,63,45,160         | 1,46,50,753         |
| Liabilities For WPPF                | 27,34,662           | 24,09,834           |
| <b>TOTAL EQUITY AND LIABILITIES</b> | <b>18,75,17,322</b> | <b>18,76,74,196</b> |
| <b>NAV</b>                          | <b>38.98</b>        | <b>37.43</b>        |

## STATEMENT OF COMPREHENSIVE INCOME (Un-audited)

For the 1st Quarter ended September 30, 2015 Amount in Tk.

| PARTICULARS                                 | Sept. 30, 2015     | Sept. 30, 2014     |
|---|--------------------|--------------------|
| <b>Net Sales Revenue</b>                    | 3,11,67,443        | 3,94,88,725        |
| Cost of goods Sold                          | (1,99,14,516)      | (2,39,21,354)      |
| <b>Gross profit</b>                         | <b>1,12,52,927</b> | <b>1,55,67,371</b> |
| <b>Operating Expenses:</b>                  |                    |                    |
| Admin and Selling Exp.                      | (36,28,081)        | (33,17,375)        |
| <b>Profit from Operation</b>                | <b>76,24,846</b>   | <b>1,22,49,996</b> |
| Financial Cost                              | (5,53,131)         | (10,81,370)        |
| <b>Net Profit /(Loss)</b>                   | <b>70,71,715</b>   | <b>1,11,68,626</b> |
| <b>Misc. Income</b>                         | 44,794             | ---                |
| <b>Profit before Contribution to WPPF</b>   | <b>71,16,509</b>   | <b>1,11,68,626</b> |
| Contribution to WPPF                        | (3,38,881)         | (5,31,839)         |
| <b>Profit before Tax</b>                    | <b>67,77,628</b>   | <b>1,06,36,787</b> |
| Income Tax Provision @ 25%                  | (16,94,407)        | (29,25,116)        |
| <b>Profit after Tax for the period</b>      | <b>50,83,221</b>   | <b>77,11,671</b>   |
| <b>CSRF @ 5% on Net Profit after tax</b>    | (2,54,161)         | ---                |
| <b>Net profit after CSRF for the period</b> | <b>48,29,060</b>   | <b>77,11,671</b>   |
| <b>Earning Per Share (EPS)</b>              | 1.55               | 2.47               |

## STATEMENT OF CASH FLOW (Un-audited)

For the 1st Quarter ended September 30, 2015 Amount in Tk.

| PARTICULARS                                       | Sept. 30, 2015   | Sept. 30, 2014   |
|---|------------------|------------------|
| <b>Cash Flow from Operating Activities :</b>      |                  |                  |
| Collection from Sales and others                  | 3,09,43,525      | 3,52,67,252      |
| Payment for Costs and expenses                    | (2,26,76,618)    | (2,78,41,349)    |
| <b>Net Cash Flow from Operating Activities:</b>   | <b>82,66,907</b> | <b>74,25,903</b> |
| <b>Cash Flow from Investing Activities :</b>      |                  |                  |
| Acquisition of Fixed Assets:                      | (2,14,061)       | (50,64,593)      |
| Net Cash used in Investing Activities             | (2,14,061)       | (50,64,593)      |
| <b>Cash Flow from financing Activities :</b>      |                  |                  |
| Cash Credit/TR                                    | (67,65,284)      | (14,04,411)      |
| <b>Net Cash flow from Financing Activities :</b>  | <b>12,87,562</b> | <b>9,56,899</b>  |
| <b>Net Cash Inflows/(Outflow)</b>                 | <b>12,87,562</b> | <b>9,56,899</b>  |
| <b>Opening Cash &amp; Bank Balances</b>           | <b>30,73,529</b> | <b>5,80,370</b>  |
| <b>Closing Cash &amp; Bank Balances</b>           | <b>43,61,091</b> | <b>15,37,269</b> |
| <b>Net Operating Cash Flow Per share (NOCFPS)</b> | <b>2.65</b>      | <b>2.38</b>      |

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

ENDED SEPTEMBER 30, 2015 (Un-audited)

| Particulars                         | Share Capital TK. | Tax Holiday Reserve. TK. | Retained Earnings TK. | Total Tk.    |
|-------------------------------------|-------------------|--------------------------|-----------------------|--------------|
| Balance as on 01-07-15              | 3,12,00,000       | 28,67,808                | 8,27,05,321           | 11,67,73,129 |
| Net Profit/(Loss) during the period | ---               | ---                      | 48,29,060             | 48,29,060    |
| Balance as on 30-09-2015            | 3,12,00,000       | 28,67,808                | 8,75,34,381           | 12,16,02,189 |

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

ENDED SEPTEMBER 30, 2014 (Un-audited)

| 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 |

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Sd/-  
K. H. Reza, FCS  
CFO & Corporate Secretary

Sd/-  
Shahinoor Begum  
Director

Sd/-  
Faizul Hassan  
Managing Director

Sd/-  
M. A. Masud  
Chairman