

PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

Statement of Financial Position (Un-audited) for the 1st Quarter As at September 30, 2017

Particulars	Amount in Tk.	
	Sept. 30, 2017	June 30, 2017
ASSETS		
Non-Current Assets:	6,44,19,651	6,62,12,277
Property, Plant and Equipment	6,44,19,651	6,62,12,277
Current Assets	16,49,16,151	15,59,83,102
Inventories	1,32,91,135	1,97,84,305
Trade and Other Receivable	12,24,08,640	10,45,90,878
Advance, Deposit & Prepayments	2,48,20,952	2,23,47,099
Goods-in-Transit	20,24,538	5,85,889
Cash and Cash Equivalent	23,70,886	86,74,931
TOTAL ASSETS	22,93,35,802	22,21,95,379
EQUITY AND LIABILITIES		
Shareholders' Equity	16,62,94,999	15,45,31,895
Issued Share Capital	3,12,00,000	3,12,00,000
Tax Holiday Reserve	28,67,808	28,67,808
CSR Fund	17,95,377	18,77,977
Retained Earnings	13,04,31,814	11,85,86,110
Non-Current Liabilities:	38,00,000	38,00,000
Long Term Loan	38,00,000	38,00,000
Current Liabilities	5,92,40,803	6,38,63,484
Trade Payable	18,75,767	19,01,142
Current Portion of Long Term Loan	9,00,000	12,00,000
Loan & Advance	16,79,890	16,49,892
Cash Credit /TR	63,43,723	1,84,75,098
Liabilities For Expenses	1,18,52,155	88,97,177
Dividend Payable	1,13,38,037	1,14,68,817
Income Tax Payable	1,95,35,347	1,55,86,779
Liabilities For WPPF	39,39,289	31,49,575
Liabilities For Provident Fund	17,76,595	15,35,004
TOTAL EQUITY AND LIABILITIES	22,93,35,802	22,21,95,379
NAV	53.30	49.53

STATEMENT OF COMPREHENSIVE INCOME (Un-audited)

For the 1st Quarter ended September 30, 2017

Particulars	Amount in Tk.	
	Sept. 30, 2017	Sept. 30, 2016
Net Sales Revenue	5,31,76,480	4,01,19,084
Cost of goods Sold	(3,14,27,428)	(2,61,74,200)
Gross profit	2,17,49,052	1,39,44,884
Operating Expenses:		
Admin and Selling Exp.	(49,92,439)	(45,54,881)
Profit from Operation	1,67,56,613	93,90,003
Financial Cost	(1,72,627)	(1,81,570)
Net Profit/(Loss)	1,65,83,986	92,08,433
Misc. Income	---	---
Profit before Contribution to WPPF	1,65,83,986	92,08,433
Contribution to WPPF	(7,89,714)	(4,38,497)
Profit before Tax	1,57,94,272	87,69,936
Income Tax Provision @ 25%	(39,48,568)	(21,92,484)
Profit after Tax for the period	1,18,45,704	65,77,452
CSRF @ 5% on Net Profit after tax	---	(3,28,873)
Net profit after CSRF for the period	1,18,45,704	62,48,579
Earning Per Share (EPS)	3.80	2.00

STATEMENT OF CASH FLOW (Un-audited)

For the 1st Quarter ended September 30, 2017

Particulars	Amount in Tk.	
	Sept. 30, 2017	Sept. 30, 2016
Cash Flow from Operating Activities :		
Collection from Sales and others	3,79,39,386	1,99,39,273
Payment for Costs and expenses	(3,20,52,806)	(2,21,29,316)
Net Cash Flow from Operating Activities:	58,86,580	(21,90,043)
Cash Flow from Investing Activities :		
Acquisition of Fixed Assets:	(59,250)	---
Net Cash used in Investing Activities	(59,250)	---
Cash Flow from financing Activities :		
Cash Credit/TR	(1,21,31,375)	(24,73,540)
Net Cash flow from Financing Activities :	(63,04,045)	(46,63,583)
Net Cash Inflows/(Outflow)	(6,17,465)	(6,17,465)
Opening Cash & Bank Balances	86,74,931	80,04,819
Closing Cash & Bank Balances	23,70,886	33,41,236
Net Operating Cash Flow Per Share (NOCFPS)	1.89	(0.70)

STATEMENT OF CHANGES IN EQUITY FOR THE 1ST QUARTER

ENDED SEPTEMBER 30, 2017 (Un-audited)

Particulars	Share Capital TK.	Tax Holiday Reserve. Tk.	CSR Fund	Retained Earnings TK.	Total Tk.
Balance as on 01-07-17	3,12,00,000	28,67,808	18,77,977	11,85,86,110	15,45,31,895
Net Profit/(Loss) during the period	---	---	---	1,18,45,704	1,18,45,704
CSR Fund Current Year Expenses	---	---	(82,600)	---	(82,600)
Balance as on 30-09-2017	3,12,00,000	28,67,808	17,95,377	13,04,31,814	16,62,94,999

STATEMENT OF CHANGES IN EQUITY FOR THE 1ST QUARTER

ENDED SEPTEMBER 30, 2016 (Un-audited)

Particulars	Share Capital TK.	Tax Holiday Reserve. Tk.	CSR Fund	Retained Earnings TK.	Total Tk.
Balance as on 01-07-16	3,12,00,000	28,67,808	---	9,83,77,586	13,24,45,394
Net Profit/(Loss) during the period	---	---	---	62,48,579	62,48,579
Balance as on 30-09-2016	3,12,00,000	28,67,808	---	10,46,26,165	13,86,93,973

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

Sd/-
Faizul Hassan
Managing Director & CEO

Sd/-
M. A. Masud
Chairman