

PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

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

As at September 30, 2019

Particulars	Amount in Tk.	
	Sept. 30, 2019	June 30, 2019
Assets		
Non-Current Assets:	7,99,39,828	7,88,29,951
Property, Plant and Equipment	7,99,39,828	7,88,29,951
Current Assets	22,56,67,303	20,74,31,490
Inventories	2,39,88,699	3,56,14,919
Trade and Other Receivable	15,44,62,055	13,37,91,300
Advance, Deposit & Prepayments	2,58,67,742	2,46,72,155
Goods-in-Transit	59,58,802	35,68,763
Cash and Cash Equivalent	1,53,90,005	97,84,353
Total Assets	30,56,07,131	28,62,61,441
Equity & Liabilities		
Shareholders' Equity	23,60,58,977	22,17,75,862
Issued Share Capital	3,12,00,000	3,12,00,000
Tax Holiday Reserve	28,67,808	28,67,808
CSR Fund	29,15,839	27,04,631
Retained Earnings	19,90,75,330	18,50,03,423
Current Liabilities	6,95,48,154	6,44,85,579
Trade Payable	8,07,676	12,25,501
Loan & Advance	46,89,381	36,98,201
Cash Credit /TR	15,32,975	1,12,67,411
Liabilities For Expenses	1,95,17,856	98,63,892
Dividend Payable	1,37,75,672	1,45,33,349
Income Tax Payable	2,12,06,795	1,63,95,887
Liabilities For WPPF	48,63,385	47,18,216
Liabilities For Provident Fund	31,54,414	27,83,122
Total Equity & Liabilities	30,56,07,131	28,62,61,441
NAV	75.66	71.08

Statement of Profit or Loss and other Comprehensive Income (Un-audited)

For the 1st Quarter ended September 30, 2019

Particulars	Amount in Tk.	
	Sept. 30, 2019	Sept. 30, 2018
Net Sales Revenue	7,18,68,237	6,60,33,797
Cost of goods Sold	(4,19,56,773)	(3,92,04,934)
Gross profit	2,99,11,464	2,68,28,863
Operating Expenses:		
Admin and Selling Exp.	(85,98,065)	(63,16,953)
Profit from Operation	2,13,13,399	2,05,11,910
Financial Cost	(2,26,576)	(2,69,783)
Profit before Contribution to WPPF	2,10,86,823	2,02,42,127
Contribution to WPPF	(10,04,134)	(9,63,911)
Profit before Tax	2,00,82,689	1,92,78,216
Disposal of Gas Generator	(8,39,056)	---
Profit before Tax	1,92,43,633	1,92,78,216
Income Tax Provision @ 25%	(48,10,908)	(48,19,554)
Net profit for the period	1,44,32,725	1,44,58,662
Earning Per Share (EPS)	4.63	4.63

Statement of Cash Flows (Un-audited)

For the 1st Quarter ended September 30, 2019

Particulars	Amount in Tk.	
	Sept. 30, 2019	Sept. 30, 2018
A.Cash Flow from Operating Activities :		
Collection from Sales and others	5,92,38,076	5,90,46,626
Payment for Costs and expenses	(3,99,09,286)	(4,01,51,025)
Net Cash Flow from Operating Activities:	1,93,28,790	1,88,95,601
B.Cash Flow from Investing Activities :		
Acquisition of Fixed Assets:	(42,88,702)	(3,86,835)
Disposal of Gas Generator	3,00,000	---
Net Cash out Flows from Investing Activities	(39,88,702)	(3,86,835)
C.Cash Flow from financing Activities :		
Cash Credit/TR	(97,34,436)	(1,48,75,439)
Net Cash flow from Financing Activities		
Net Cash Inflows/(Outflow)	56,05,652	36,33,327
D.Opening Cash & Bank Balances	97,84,353	57,02,044
E.Closing Cash & Bank Balances	1,53,90,005	93,35,371
F.Net Operating Cash Flow Per Share (NOCFPS)	6.02	6.06

Statement of Changes in Equity For the 1st Quarter

Ended September 30, 2019 (Un-audited)

Particulars	Share Capital TK.	Tax Holiday Reserve. Tk.	CSR Fund	Retained Earnings TK.	Total Tk.
Balance as on 01-07-2019	3,12,00,000	28,67,808	27,04,631	18,50,03,423	22,17,75,862
Net Profit/(Loss) during the period	---	---	---	1,44,32,725	1,44,32,725
CSR Fund Current Period Expenses	---	---	(1,49,610)	---	(1,49,610)
CSR Fund Provision @ 2.5%	---	---	3,60,818	(3,60,818)	---
Balance as on 30-09-2019	3,12,00,000	28,67,808	29,15,839	19,90,75,330	23,60,58,977

Statement of Changes in Equity For the 1st Quarter

Ended September 30, 2018 (Un-audited)

Particulars	Share Capital TK.	Tax Holiday Reserve. Tk.	CSR Fund	Retained Earnings TK.	Total Tk.
Balance as on 01-07-2018	3,12,00,000	28,67,808	21,58,935	15,35,00,456	18,97,27,199
Net Profit/(Loss) during the period	---	---	---	1,44,58,662	1,44,58,662
CSR Fund Current Year Expenses	---	---	(1,33,053)	---	(1,33,053)
Balance as on 30-09-2018	3,12,00,000	28,67,808	20,25,882	16,79,59,118	20,40,52,808

Sd/-

M. A. Masud
Chairman

Sd/-

Faizul Hassan
Managing Director & CEO

Sd/-

Shahinoor Baby
Director

Sd/-

K. H. Reza, FCS
Corporate Secretary

Sd/-

Md. Abu Taher
Chief Financial Officer