

PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

STATEMENT OF FINANCIAL POSITION

As at December 31, 2011 (Un-audited)

Amount inTk.

USES OF CAPITAL	Dec-11	Jun-11
<u>Non-current Assets:</u>	44,922,710	47,227,630
Fixed Assets	44,922,710	47,227,630
<u>Current Assets:</u>	85,337,052	65,815,432
Stock	9,197,854	7,639,356
Goods-in-Transit	8,680,580	869,119
Accounts Receivable	46,382,119	37,793,156
Advance, Deposits & Prepayments	17,463,879	15,696,020
Cash & Bank Balance	3,612,620	3,817,781
TOTAL ASSETS	130,259,762	113,043,062
EQUITY AND LIABILITIES		
<u>Shareholders' Equity</u>	81,662,133	74,058,817
Paid-Up Capital	31,200,000	31,200,000
Reserves & surplus	2,867,808	2,867,808
Retained Earnings	47,594,325	39,991,009
<u>Current Liabilities :</u>	48,597,629	38,984,245
Accounts Payable	2,903,868	3,017,662
Loans & Advances	6,711,531	4,986,558
Cash Credit	9,906,823	4,935,718
Liabilities For Expenses	3,849,847	3,337,714
Dividend Payable	9,038,612	9,928,028
Provision for Income Tax	14,481,976	11,597,960
WPPF	1,704,972	1,180,605
TOTAL EQUITY AND LIABILITIES	130,259,762	113,043,062

Sd/-
K. H. Reza
Company Secretary

Sd/-
Shahinoor Begum
Director

Sd/-
F. Hassan
Managing Director

PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

STATEMENT OF COMPREHANSIVE INCOME

For the Half year ended December 31, 2011 (Un-audited)

Amount in Tk.

Particulars	Dec. 11	Dec. 10	Oct.11-Dec.11	Oct.10-Dec.10
Turnover	55,256,009	43,735,800	28,286,709	23,158,456
Less : Cost of goods Sold	(37,464,811)	(30,636,271)	(19,862,443)	(15,227,395)
Gross profit	17,791,198	13,099,529	8,424,266	7,931,061
Less: Admin and Selling Exp.	(5,849,161)	(4,549,010)	(3,569,463)	(2,694,180)
Operating Profit	11,942,037	8,550,519	4,854,803	5,236,881
Less: Financial Cost	(930,338)	(794,879)	(545,285)	(379,854)
Net Profit/(Loss)	11,011,699	7,755,640	4,309,518	4,857,027
Less : 5% WPP Fund	(524,367)	(369,316)	(205,215)	(231,287)
Net Profit/(Loss) before tax	10,487,332	7,386,324	4,104,303	4,625,740
Less/(Add) :				
Provision for Income tax 27.5%	(2,884,016)	(1,828,115)	(1,128,683)	(1,068,954)
Net Profit/(Loss) after tax	7,603,316	5,558,209	2,975,620	3,556,786
Earning Per Share (EPS) of Tk.10/- each.	2.44	10.69	0.95	6.84
Number of Shares used to Compute EPS	3,120,000	520,000	3,120,000	520,000

Sd/-
K. H. Reza
Company Secretary

Sd/-
Shahinoor Begum
Director

Sd/-
F. Hassan
Managing Director

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STATEMENT OF CASH FLOW

For the Half year ended December 31, 2011(Un-audited)

Amount inTk.

Particulars	Dec., 11	Dec., 10
Cash Flow from Operating Activities :		
Operating Profit	11,942,037	8,550,519
Depreciation	2,304,920	1,072,068
A. Cash flow before working capital changes	14,246,957	9,622,587
B. Changes in working capital:	(12,632,364)	(7,851,716)
Assets Increase/Decrease	(19,726,781)	(5,867,268)
Liabilities Increase/Decrease	7,094,417	(1,984,448)
C. Cash flow from Operation (A+B)	1,614,593	1,770,871
Financial Cost	(930,338)	(794,879)
D. Cash Flow from Operating Activities :	684,255	975,992
E. Cash Flow from Investing Activities :	---	---
F. Cash Flow from Financing Activities:	---	---
Share capital	---	---
Dividend	(889,416)	---
Increase in Cash and Cash Equivalent (D+E+F)	(205,161)	975,992
Opening Cash & Bank Balances	3,817,781	2,188,043
Closing Cash & Bank Balances	3,612,620	3,164,035

STATEMENT OF CHANGES IN EQUITY

For the Half year ended December 31, 2011 (Un-audited)

Particulars	Share Capital Tk	Tax Holiday Reserves Tk.	Retained earning Tk.	Total Tk.
As at July 01, 2011	31,200,000	2,867,808	39,991,009	74,058,817
Net Profit/(Loss) After tax	---	---	7,603,316	7,603,316
As at 31-12-2011	31,200,000	2,867,808	47,594,325	81,662,133

Sd/-
K. H. Reza
Company Secretary

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Shahinoor Begum
Director

Sd/-
F. Hassan
Managing Director