

# PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

## STATEMENT OF FINANCIAL POSITION

As at December 31, 2012 (Un-audited)

Amount in Tk.

| USES OF CAPITAL                     | Dec., 12           | June, 12           |
|-------------------------------------|--------------------|--------------------|
| <b>Non-current Assets:</b>          | 77,335,533         | 43,167,794         |
| Fixed Assets                        | 77,335,533         | 43,167,794         |
| <b>Current Assets:</b>              | 83,103,355         | 93,278,968         |
| Stock                               | 9,974,502          | 8,475,253          |
| Goods-in-Transit                    | 3,063,996          | 15,085,538         |
| Accounts Receivable                 | 48,202,499         | 50,595,110         |
| Advance, Deposits & Prepayments     | 17,576,872         | 16,393,115         |
| Cash & Bank Balance                 | 4,285,486          | 2,729,952          |
| <b>Total Assets</b>                 | <b>160,438,888</b> | <b>136,446,762</b> |
| <b>Equity and Liabilities:</b>      |                    |                    |
| <b>Shareholders' Equity</b>         | 87,048,096         | 82,055,295         |
| Paid-Up Capital                     | 31,200,000         | 31,200,000         |
| Reserves & surplus                  | 2,867,808          | 2,867,808          |
| Retained Earnings                   | 52,980,288         | 47,987,487         |
| <b>Current Liabilities :</b>        | 73,390,792         | 54,391,467         |
| Accounts Payable                    | 3,313,072          | 2,964,755          |
| Loans & Advances                    | 16,820,528         | 7,765,093          |
| Cash Credit                         | 19,345,802         | 10,995,838         |
| Liabilities For Expenses            | 5,218,457          | 4,265,163          |
| Dividend Payable                    | 12,493,759         | 13,215,419         |
| Provision for Income Tax            | 14,455,162         | 12,954,994         |
| WPPF                                | 1,744,012          | 2,230,205          |
| <b>TOTAL EQUITY AND LIABILITIES</b> | <b>160,438,888</b> | <b>136,446,762</b> |

## STATEMENT OF COMPREHENSIVE INCOME

For the Half year ended December 31, 2012 (Un-audited)

Amount in Tk.

| PARTICULARS                                | Dec., 12     | Dec., 11     | Oct.12-Dec.12 | Oct.11-Dec.11 |
|--|--------------|--------------|---------------|---------------|
| Turnover                                   | 56,474,819   | 55,256,009   | 31,029,726    | 28,286,709    |
| Less : Cost of goods Sold                  | (40,972,662) | (37,464,811) | (24,324,745)  | (19,862,443)  |
| Gross profit                               | 15,502,157   | 17,791,198   | 6,704,981     | 8,424,266     |
| Less: Admin and Selling Exp.               | (6,510,153)  | (5,849,161)  | (3,975,083)   | (3,569,463)   |
| Operating Profit                           | 8,992,004    | 11,942,037   | 2,729,898     | 4,854,803     |
| Less: Financial Cost                       | (1,868,958)  | (930,338)    | (1,349,276)   | (545,285)     |
| Net Profit/(Loss)                          | 7,123,046    | 11,011,699   | 1,380,622     | 4,309,518     |
| Add: Misc. Income                          | 107,907      | ---          | 107,907       | ---           |
| Net Profit/(Loss)                          | 7,230,953    | 11,011,699   | 1,488,529     | 4,309,518     |
| Less : 5% WPP Fund                         | (344,331)    | (524,367)    | (70,882)      | (205,215)     |
| Net Profit/(Loss) before tax               | 6,886,622    | 10,487,332   | 1,417,647     | 4,104,303     |
| Less/(Add) :Provision for Income tax 27.5% | (1,893,821)  | (2,884,016)  | (389,853)     | (1,128,683)   |
| Net Profit/(Loss) after tax                | 4,992,801    | 7,603,316    | 1,027,794     | 2,975,620     |
| Earning Per Share (EPS) of Tk.10/- each.   | 1.60         | 2.44         | 0.33          | 0.95          |
| Number of Shares used to Compute EPS       | 3,120,000    | 3,120,000    | 3,120,000     | 3,120,000     |

## STATEMENT OF CASH FLOW

For the Half year ended December 31, 2012(Un-audited)

Amount in Tk.

| PARTICULARS  | Dec., 12     | Dec., 11     |
|--|--------------|--------------|
| <b>Cash Flow from Operating Activities :</b>                 |              |              |
| Collection from Sales and others                             | 68,205,966   | 35,529,228   |
| Payment for Costs and expenses                               | (37,776,412) | (40,705,494) |
| <b>Net Cash Flow from Operating Activities:</b>              | 30,429,554   | (5,176,266)  |
| <b>Cash Flow from Investing Activities :</b>                 |              |              |
| Acquisition of Fixed Assets:                                 | (37,223,984) | --           |
| Net Cash used in Investing Activities                        | (37,223,984) | ---          |
| <b>CASH FLOW FROM FINANCIAL ACTIVITIES :</b>                 |              |              |
| Cash Credit  | 8,349,964    | 4,971,105    |
| <b>Net Cash Generated from Financial Activities :</b>        |              |              |
| Net Cash Inflows/(Outflow)                                   | 1,555,534    | (205,161)    |
| Opening Cash & Bank Balances                                 | 2,729,952    | 3,817,781    |
| Closing Cash & Bank Balances                                 | 4,285,486    | 3,612,620    |
| Net operating cash flow per share                            | 9.75         | (1.66)       |
| Number of shares used for Computing net operating cash flow. | 3,120,000    | 3,120,000    |

## STATEMENT OF CHANGES IN EQUITY

For the Half year ended December 31, 2012 (Un-audited)

| Particulars                 | Share Capital<br>Tk | Tax Holiday<br>Reserves Tk | Retained earning<br>Tk. | Total Tk.  |
|-----------------------------|---------------------|----------------------------|-------------------------|------------|
| As at July 01, 2012         | 31,200,000          | 2,867,808                  | 47,987,487              | 82,055,295 |
| Net Profit/(Loss) After tax | --                  | --                         | 4,992,801               | 4,992,801  |
| As at 31-12-2012            | 31,200,000          | 2,867,808                  | 52,980,288              | 87,048,096 |

K. H. Reza  
Company Secretary

Shahinoor Begum  
Director

F. Hassan  
Managing Director