

# PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

## STATEMENT OF FINANCIAL POSITION

As at December 31, 2013 (Un-audited)

Amount in Tk.

| USES OF CAPITAL                     | Dec., 13            | June, 13            |
|-------------------------------------|---------------------|---------------------|
| <b>Non-current Assets:</b>          | 7,52,21,529         | 7,88,81,772         |
| Fixed Assets                        | 7,52,21,529         | 7,88,81,772         |
| <b>Current Assets:</b>              | 8,99,97,299         | 7,36,79,058         |
| Stock                               | 99,14,566           | 84,82,725           |
| Accounts Receivable                 | 5,81,14,595         | 4,52,90,478         |
| Advance, Deposits & Prepayments     | 1,96,87,034         | 1,83,32,686         |
| Goods-in-Transit                    | 7,15,860            | 7,82,723            |
| Cash & Bank Balance                 | 15,65,244           | 7,90,446            |
| <b>Total Assets</b>                 | <b>16,52,18,828</b> | <b>15,25,60,830</b> |
| <b>Equity and Liabilities:</b>      |                     |                     |
| <b>Shareholders' Equity</b>         | 8,83,34,863         | 8,17,03,385         |
| Paid-Up Capital                     | 3,12,00,000         | 3,12,00,000         |
| Reserves & surplus                  | 28,67,808           | 28,67,808           |
| Retained Earnings                   | 5,42,67,055         | 4,76,35,577         |
| <b>Current Liabilities :</b>        | 7,68,83,965         | 7,08,57,445         |
| Accounts Payable                    | 41,00,402           | 34,22,475           |
| Loans & Advances                    | 2,31,69,338         | 2,35,13,767         |
| Cash Credit                         | 1,46,65,637         | 1,28,68,481         |
| Liabilities For Expenses            | 74,94,374           | 65,47,371           |
| Dividend Payable                    | 1,21,60,123         | 1,21,83,991         |
| Provision for Income Tax            | 1,40,83,218         | 1,15,67,830         |
| WPPF                                | 12,10,873           | 7,53,530            |
| <b>TOTAL EQUITY AND LIABILITIES</b> | <b>16,52,18,828</b> | <b>15,25,60,830</b> |

## STATEMENT OF COMPREHANSIVE INCOME

For the Half year ended December 31, 2013 (Un-audited)

Amount in Tk.

| PARTICULARS                                | Dec., 13      | Dec., 12      | Oct.13-Dec.13 | Oct.12-Dec.12 |
|--|---------------|---------------|---------------|---------------|
| Turnover                                   | 5,85,05,214   | 5,64,74,819   | 2,99,48,147   | 3,10,29,726   |
| Less : Cost of goods Sold                  | (3,94,68,161) | (4,09,72,662) | (1,88,55,928) | (2,43,24,745) |
| Gross profit                               | 1,90,37,053   | 1,55,02,157   | 1,10,92,219   | 67,04,981     |
| Less: Admin and Selling Exp.               | (66,75,957)   | (65,10,153)   | (37,77,393)   | (39,75,083)   |
| Operating Profit                           | 1,23,61,096   | 89,92,004     | 73,14,826     | 27,29,898     |
| Less: Financial Cost                       | (27,56,887)   | (18,68,958)   | (16,82,598)   | (13,49,276)   |
| Net Profit/(Loss)                          | 96,04,209     | 71,23,046     | 56,32,228     | 13,80,622     |
| Add: Misc. Income                          | ----          | 1,07,907      | ----          | 1,07,907      |
| Net Profit/(Loss)                          | 96,04,209     | 72,30,953     | 56,32,228     | 14,88,529     |
| Less : 5% WPP Fund                         | (4,57,343)    | (3,44,331)    | (2,68,201)    | (70,882)      |
| Net Profit/(Loss) before tax               | 91,46,866     | 68,86,622     | 53,64,027     | 14,17,647     |
| Less/(Add) :Provision for Income tax 27.5% | (25,15,388)   | (18,93,821)   | (14,75,107)   | (3,89,853)    |
| Net Profit/(Loss) after tax                | 66,31,478     | 49,92,801     | 38,88,920     | 10,27,794     |
| Earning Per Share (EPS) of Tk.10/- each.   | 2.13          | 1.60          | 1.25          | 0.33          |
| Number of Shares used to Compute EPS       | 31,20,000     | 31,20,000     | 31,20,000     | 31,20,000     |

## STATEMENT OF CASH FLOW

For the Half year ended December 31, 2013 (Un-audited)

Amount in Tk.

| PARTICULARS  | Dec., 13      | Dec., 12      |
|--|---------------|---------------|
| <b>Cash Flow from Operating Activities :</b>                 |               |               |
| Collection from Sales and others                             | 4,29,61,771   | 6,82,05,966   |
| Payment for Costs and expenses                               | (4,37,55,947) | (3,77,76,412) |
| <b>Net Cash Flow from Operating Activities:</b>              | (7,94,176)    | 3,04,29,554   |
| <b>Cash Flow from Investing Activities :</b>                 |               |               |
| Acquisition of Fixed Assets:                                 | (2,28,182)    | (3,72,23,987) |
| Net Cash used in Investing Activities                        | (2,28,182)    | (3,72,23,984) |
| <b>CASH FLOW FROM FINANCIAL ACTIVITIES :</b>                 |               |               |
| Cash Credit  | 17,97,156     | 83,49,964     |
| <b>Net Cash Generated from Financial Activities :</b>        |               |               |
| Net Cash Inflows/(Outflow)                                   | 7,74,798      | 15,55,534     |
| Opening Cash & Bank Balances                                 | 7,90,446      | 27,29,952     |
| Closing Cash & Bank Balances                                 | 15,65,244     | 42,85,486     |
| Net operating cash flow per share                            | (0.25)        | 9.75          |
| Number of shares used for Computing net operating cash flow. | 31,20,000     | 31,20,000     |

## STATEMENT OF CHANGES IN EQUITY

For the Half year ended December 31, 2013 (Un-audited)

| Particulars                 | Share Capital Tk | Tax Holiday Reserves Tk. | Retained earning Tk. | Total Tk.   |
|-----------------------------|------------------|--------------------------|----------------------|-------------|
| As at July 01, 2013         | 3,12,00,000      | 28,67,808                | 4,76,35,577          | 8,17,03,385 |
| Net Profit/(Loss) After tax | --               | --                       | 66,31,478            | 66,31,478   |
| As at 31-12-2013            | 3,12,00,000      | 28,67,808                | 5,42,67,055          | 8,83,34,863 |

## STATEMENT OF CHANGES IN EQUITY

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

| Particulars                 | Share Capital Tk | Tax Holiday Reserves Tk. | Retained earning Tk. | Total Tk.   |
|-----------------------------|------------------|--------------------------|----------------------|-------------|
| As at July 01, 2012         | 3,12,00,000      | 28,67,808                | 4,79,87,487          | 8,20,55,295 |
| Net Profit/(Loss) After tax | --               | --                       | 49,92,801            | 49,92,801   |
| As at 31-12-2012            | 3,12,00,000      | 28,67,808                | 5,29,80,288          | 8,70,48,096 |

Sd/-

K. H. Reza  
Company Secretary

Sd/-

Shahinoor Begum  
Director

Sd/-

F. Hassan  
Managing Director