

# PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

## STATEMENT OF FINANCIAL POSITION

As at December 31, 2014 (Un-audited)

Amount inTk.

| USES OF CAPITAL                     | Dec., 14            | June, 14            |
|-------------------------------------|---------------------|---------------------|
| <b>Non-current Assets:</b>          |                     |                     |
| Property, Plant and Equipment       | 7,58,52,967         | 7,42,83,847         |
| <b>Current Assets:</b>              |                     |                     |
| Inventories                         | 1,44,78,698         | 96,58,023           |
| Trade and Other Receivable          | 7,90,68,777         | 6,46,84,571         |
| Advance, Deposits & Prepayments     | 2,18,46,623         | 2,06,73,082         |
| Goods-in-Transit                    | 9,96,520            | 29,20,115           |
| Cash & Bank Equivalent              | 32,11,579           | 5,80,370            |
| <b>Total Assets</b>                 | <b>19,54,55,164</b> | <b>17,28,00,008</b> |
| <b>Equity and Liabilities:</b>      |                     |                     |
| Shareholders' Equity                | 11,49,79,161        | 9,90,99,923         |
| Issued Share Capital                | 3,12,00,000         | 3,12,00,000         |
| Tax Holiday Reserve                 | 28,67,808           | 28,67,808           |
| Retained Earnings                   | 8,09,11,353         | 6,50,32,115         |
| <b>Current Liabilities :</b>        |                     |                     |
| Trade Payable                       | 33,38,339           | 34,20,755           |
| Loans & Advances                    | 2,12,96,152         | 2,20,55,433         |
| Cash Credit /TR                     | 1,52,15,165         | 1,41,44,330         |
| Liabilities For Expenses            | 1,01,32,267         | 92,30,670           |
| Dividend Payable                    | 71,01,634           | 76,42,657           |
| CSR Fund                            | 8,35,749            | ----                |
| Income Tax Payable                  | 1,97,16,359         | 1,55,18,660         |
| Liabilities For WPPF                | 28,40,338           | 16,87,580           |
| <b>TOTAL EQUITY AND LIABILITIES</b> | <b>19,54,55,164</b> | <b>17,28,00,008</b> |

## STATEMENT OF COMPREHENSIVE INCOME

For the Half year ended December 31, 2014 (Un-audited)

Amount inTk.

| PARTICULARS  | Dec., 14      | Dec., 13      | Oct.14-Dec.14 | Oct.13-Dec.13 |
|--|---------------|---------------|---------------|---------------|
| Net Sales Revenue                                    | 8,25,41,146   | 5,85,05,214   | 4,30,52,421   | 2,99,48,147   |
| Less : Cost of goods Sold                            | (4,88,23,776) | (3,94,68,161) | (2,49,02,422) | (1,88,55,928) |
| Gross profit   | 3,37,17,370   | 1,90,37,053   | 1,81,49,999   | 1,10,92,219   |
| Less: Admin. and Selling Exp.                        | (73,65,723)   | (66,75,957)   | (40,48,348)   | (37,77,393)   |
| Operating Profit                                     | 2,63,51,647   | 1,23,61,096   | 1,41,01,651   | 73,14,826     |
| Less: Financial Cost                                 | (21,54,410)   | (27,56,887)   | (10,73,040)   | (16,82,598)   |
| Net Profit/(Loss)                                    | 2,41,97,237   | 96,04,209     | 1,30,28,611   | 56,32,228     |
| Add: Misc. Income                                    | 10,675        | ----          | 10,675        | ----          |
| Net Profit/(Loss)                                    | 2,42,07,912   | 96,04,209     | 1,30,39,286   | 56,32,228     |
| Less :Provision 5% WPP Fund                          | (11,52,758)   | (4,57,343)    | (6,20,918)    | (2,68,201)    |
| Net Profit/(Loss) before tax                         | 2,30,55,154   | 91,46,866     | 1,24,18,368   | 53,64,027     |
| Less:Provision for Income tax @ 27.50%               | (63,40,167)   | (25,15,388)   | (34,15,051)   | (14,75,107)   |
| Net Profit/(Loss) after tax                          | 1,67,14,987   | 66,31,478     | 90,03,317     | 38,88,920     |
| Less:Provision for CSRF @ 5% on Net profit after tax | (8,35,749)    | ----          | (8,35,749)    | ----          |
| Net profit / (Loss) after CSRF                       | 1,58,79,238   | 66,31,478     | 81,67,568     | 38,88,920     |
| Earning Per Share (EPS) of TK.10/- each              | 5.09          | 2.13          | 2.62          | 1.25          |
| 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, 2014(Un-audited)

Amount inTk.

| PARTICULARS                                      | Dec., 14           | Dec., 13          |
|--|--------------------|-------------------|
| <b>Cash Flow from Operating Activities :</b>     |                    |                   |
| Collection from Sales and others                 | 6,40,86,319        | 4,29,61,771       |
| Payment for Costs and expenses                   | (5,73,04,596)      | (4,37,55,947)     |
| <b>Net Cash Flow from Operating Activities:</b>  | <b>67,81,723</b>   | <b>(7,94,176)</b> |
| <b>Cash Flow from Investing Activities :</b>     |                    |                   |
| Acquisition of Fixed Assets:                     | (52,21,349)        | (2,28,182)        |
| <b>Net Cash used in Investing Activities</b>     | <b>(52,21,349)</b> | <b>(2,28,182)</b> |
| <b>Cash flow from Financing Activities:</b>      |                    |                   |
| Cash Credit                                      | 10,70,835          | 17,97,156         |
| <b>Net Cash flow from Financing Activities :</b> | <b>26,31,209</b>   | <b>7,74,798</b>   |
| Net Cash Inflows/(Outflow)                       | 5,80,370           | 7,90,446          |
| Opening Cash & Bank Balances                     | 32,11,579          | 15,65,244         |
| Closing Cash & Bank Balances                     | 32,11,579          | 15,65,244         |

## STATEMENT OF CHANGES IN EQUITY

For the Half year ended December 31, 2014 (Un-audited)

| Particulars                 | Share Capital Tk | Tax Holiday Reserves Tk. | Retained earning Tk. | Total Tk.    |
|-----------------------------|------------------|--------------------------|----------------------|--------------|
| As at July 01, 2014         | 3,12,00,000      | 28,67,808                | 6,50,32,115          | 9,90,99,923  |
| Net Profit/(Loss) After tax | --               | --                       | 1,58,79,238          | 1,58,79,238  |
| As at 31-12-2014            | 3,12,00,000      | 28,67,808                | 8,09,11,353          | 11,49,79,161 |

## 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 |

Sd/-

K. H. Reza (FCS)  
CFO & Corporate Secretary

Sd/-

Faizul Hassan  
CEO & Managing Director

Sd/-

M. A. Masud  
Chairman