

# PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

## STATEMENT OF FINANCIAL POSITION

As at December 31, 2015 (Un-audited) Amount in Tk.

USES OF CAPITAL	Dec., 15	June, 15
<b>Non-current Assets:</b>		
Property, Plant and Equipment	68,660,853	71,995,876
<b>Current Assets:</b>	132,553,574	115,678,320
Inventories	11,612,714	14,956,008
Trade and Other Receivable	93,507,569	76,297,808
Advance, Deposits & Prepayments	22,069,937	20,972,332
Goods-in-Transit	3,047,097	378,643
Cash & Bank Equivalent	2,316,257	3,073,529
<b>Total Assets</b>	<b>201,214,427</b>	<b>187,674,196</b>
<b>Equity and Liabilities:</b>		
Shareholders' Equity	121,470,103	116,773,129
Issued Share Capital	31,200,000	31,200,000
Tax Holiday Reserve	2,867,808	2,867,808
Retained Earnings	87,402,295	82,705,321
<b>Current Liabilities :</b>	79,744,324	70,901,067
Trade Payable	4,706,794	5,199,739
Loans & Advances	11,218,902	10,410,614
Cash Credit /TR	14,241,023	18,705,603
Liabilities For Expenses	11,520,125	10,420,471
Dividend Payable	15,442,870	7,763,358
CSR Fund	1,894,330	1,340,695
Income Tax Payable	17,129,509	14,650,753
Liabilities For WPPF	3,265,736	2,409,834
Liabilities For Providend Fund	325,035	---
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>201,214,427</b>	<b>187,674,196</b>
<b>NAV</b>	<b>38.93</b>	<b>37.43</b>

## STATEMENT OF COMPREHENSIVE INCOME

For the Half year ended December 31, 2015 (Un-audited) Amount in Tk.

PARTICULARS	Dec., 15	Dec., 14	Oct.15-Dec.15	Oct.14-Dec.14
Net Sales Revenue	72,918,297	82,541,146	41,750,854	43,052,421
Less : Cost of goods Sold	(45,053,305)	(48,823,776)	(25,138,789)	(24,902,422)
Gross profit	27,864,992	33,717,370	16,612,065	18,149,999
Less: Admin. and Selling Exp.	(8,375,714)	(7,365,723)	(4,747,633)	(4,048,348)
Operating Profit	19,489,278	26,351,647	11,864,432	14,101,651
Less: Financial Cost	(1,117,479)	(2,154,410)	(564,348)	(1,073,040)
Net Profit/(Loss)	18,371,799	24,197,237	11,300,084	13,028,611
Add: Misc. Income	44,794	10,675	---	10,675
Net Profit/(Loss)	18,416,593	24,207,912	11,300,084	13,039,286
Less :Provision 5% WPP Fund	(876,981)	(1,152,758)	(538,099)	(620,918)
Net Profit/(Loss) before tax	17,539,612	23,055,154	10,761,985	12,418,368
Less:Provision for Income tax @ 25%	(4,384,903)	(6,340,167)	(2,690,496)	(3,415,051)
Net Profit/(Loss) after tax	13,154,709	16,714,987	8,071,489	9,003,317
Less:Provision for CSRF @ 5% on Net profit after tax	(657,735)	(835,749)	(403,574)	(835,749)
Net profit / (Loss) after CSRF	12,496,974	15,879,238	7,667,915	8,167,568
Earning Per Share (EPS) of TK.10/- each	4.01	5.09	2.46	2.62
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, 2015 (Un-audited) Amount in Tk.

PARTICULARS	Dec., 15	Dec., 14
<b>Cash Flow from Operating Activities :</b>		
Collection from Sales and others	55,285,771	64,086,319
Payment for Costs and expenses	(51,148,658)	(57,304,596)
Net Cash Flow from Operating Activities:	4,137,113	6,781,723
<b>Cash Flow from Investing Activities :</b>		
Acquisition of Fixed Assets:	(429,805)	(5,221,349)
Net Cash used in Investing Activities	(429,805)	(5,221,349)
<b>Cash flow from Financing Activities:</b>		
Cash Credit	(4,464,580)	1,070,835
Net Cash flow from Financing Activities :		
Net Cash Inflows/(Outflow)	(757,272)	2,631,209
Opening Cash & Bank Balances	3,073,529	580,370
Closing Cash & Bank Balances	2,316,257	3,211,579
Net Operating Cash Flow Per Share (NOCFPS)	1.33	2.17

## STATEMENT OF CHANGES IN EQUITY

For the Half year ended December 31, 2015 (Un-audited)

Particulars	Share Capital Tk	Tax Holiday Reserves Tk.	Retained earning Tk.	Total Tk.
As at July 01, 2015	31,200,000	2,867,808	82,705,321	116,773,129
Net Profit/(Loss) After tax	--	--	12,496,974	12,496,974
Cash Dividend(2014-2015)	--	--	(7,800,000)	(7,800,000)
As at 31-12-2015	31,200,000	2,867,808	87,402,295	121,470,103

## 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	31,200,000	2,867,808	65,032,115	99,099,923
Net Profit/(Loss) After tax	--	--	15,879,238	15,879,238
As at 31-12-2014	31,200,000	2,867,808	80,911,353	114,979,161

Sd/-	Sd/-	Sd/-
K. H. Reza, FCS	Faizul Hassan	M. A. Masud
CFO & Corporate Secretary	Managing Director	Chairman