

PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

STATEMENT OF FINANCIAL POSITION As at December 31, 2017 (Un-audited)

USES OF CAPITAL	Amount in Tk.	
	Dec., 2017	June, 2017
Assets:	6,25,08,526	6,62,12,277
Property, Plant and Equipment	6,25,08,526	6,62,12,277
Current Assets:	19,43,68,626	15,59,83,102
Inventories	1,96,18,263	1,97,84,305
Trade and Other Receivable	13,30,00,435	10,45,90,878
Advance, Deposit & Prepayments	2,27,22,351	2,23,47,099
Goods-in-Transit	1,09,30,969	5,85,889
Cash & Cash Equivalent	80,96,608	86,74,931
Total Assets	25,68,77,152	22,21,95,379
Equity and Liabilities:		
Shareholders' Equity:	16,85,18,853	15,45,31,895
Issued Share Capital	3,12,00,000	3,12,00,000
Tax Holiday Reserve	28,67,808	28,67,808
CSR Fund	16,61,977	18,77,977
Retained Earnings	13,27,89,068	11,85,86,110
Non-Current Liabilities:	38,00,000	38,00,000
Long Term Loan	38,00,000	38,00,000
Current Liabilities :	8,45,58,299	6,38,63,484
Trade Payable	22,03,374	19,01,142
Current Position of Long Term Loan	6,00,000	12,00,000
Loan & Advance	23,23,429	16,49,892
Cash Credit /TR	1,85,92,082	1,84,75,098
Liabilities For Expenses	1,50,90,881	88,97,177
Dividend Payable	2,21,76,758	1,14,68,817
Income Tax Payable	1,73,06,688	1,55,86,779
Liabilities For WPPF	42,42,002	31,49,575
Liabilities For Provident Fund	20,23,085	15,35,004
Total Equity & Liabilities	25,68,77,152	22,21,95,379
NAV	55.23	49.53

STATEMENT OF COMPREHENSIVE INCOME

For the 2nd Quarter ended December 31, 2017 (Un-audited)

PARTICULARS	Amount in Tk.			
	July - Dec., 16	July - Dec., 17	Oct. - Dec.16	Oct. - Dec.17
Net Sales Revenue	8,69,49,888	11,91,57,944	4,68,30,804	6,59,81,464
Less : Cost of Goods Sold	(5,41,39,921)	(7,15,49,128)	(2,79,65,721)	(4,01,21,700)
Gross profit	3,28,09,967	4,76,08,816	1,88,65,083	2,58,59,764
Less: Admin. and Selling Exp.	(99,02,980)	(1,20,84,744)	(53,48,099)	(70,92,305)
Operating Profit	2,29,06,987	3,55,24,072	1,35,16,984	1,87,67,459
Less: Financial Cost	(3,72,628)	(4,04,081)	(1,91,058)	(2,31,454)
Net Profit/(Loss)	2,25,34,359	3,51,19,991	1,33,25,926	1,85,36,005
Add: Misc. Income	13,716	52,150	13,716	52,150
Net Profit/(Loss)	2,25,48,075	3,51,72,141	1,33,39,642	1,85,88,155
Less :Provision 5% WPP Fund	(10,73,718)	(16,74,864)	(6,35,221)	(8,85,150)
Net Profit/(Loss) before tax	2,14,74,357	3,34,97,277	1,27,04,421	1,77,03,005
Less:Provision for Income tax @ 25%	(53,68,589)	(83,74,319)	(31,76,105)	(44,25,751)
Net Profit/(Loss) after tax	1,61,05,768	2,51,22,958	95,28,316	1,32,77,254
Less:Provision for CSRF @ 5% on Net profit after tax	(8,05,288)	--	(4,76,416)	--
Net profit / (Loss) after CSRF	1,53,00,480	2,51,22,958	90,51,900	1,32,77,254
Earning Per Share (EPS) of TK.10/- each	4.90	8.05	2.90	4.26
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 2nd Quarter ended December 31, 2017 (Un-audited)

PARTICULARS	Amount in Tk.	
	Dec., 2017	Dec., 2016
Cash Flow from Operating Activities :		
Collection from Sales and others	8,01,94,096	5,44,94,213
Payment for Costs and expenses	(6,97,53,403)	(5,77,07,546)
Net Cash Flow from Operating Activities:	1,04,40,693	(32,13,333)
Cash Flow from Investing Activities :		
Acquisition of Fixed Assets:		(11,04,100)
Net Cash used in Investing Activities	--	(11,04,100)
Cash flow from Financing Activities:		
Dividend	(1,09,20,000)	
CSR Fund	(2,16,000)	
Cash Credit	1,16,984	19,71,028
Net Cash flow from Financing Activities :		
Net Cash Inflows/(Outflow)	(5,78,323)	(23,46,405)
Opening Cash & Bank Balances	86,74,931	80,04,819
Closing Cash & Bank Balances	80,96,608	56,58,414
Net Operating Cash Flow Per Share (NOCFPS)	3.35	(1.03)

STATEMENT OF CHANGES IN EQUITY

For the 2nd Quarter ended December 31, 2017 (Un-audited)

PARTICULARS	Share Capital Tk.	Tax Holiday Reserves Tk.	CSR Fund	Retained earning Tk.	Total Tk.
As at July 01, 2017	3,12,00,000	28,67,808	18,77,977	11,85,86,110	15,45,31,895
Net Profit/(Loss) After tax	--	--	--	2,51,22,958	2,51,22,958
Cash Dividend (2016-2017)	--	--	--	(1,09,20,000)	(1,09,20,000)
CSR Fund Expenses	--	--	(2,16,000)	--	(2,16,000)
As at 31-12-2017	3,12,00,000	28,67,808	16,61,977	13,27,89,068	16,85,18,853

STATEMENT OF CHANGES IN EQUITY

For the 2nd Quarter ended December 31, 2016 (Un-audited)

PARTICULARS	Share Capital Tk	Tax Holiday Reserves Tk.	CSR Fund	Retained earning Tk.	Total Tk.
As at July 01, 2016	3,12,00,000	28,67,808	--	9,83,77,586	13,24,45,394
Net Profit/(Loss) After tax	--	--	--	1,53,00,480	1,53,00,480
Cash Dividend(2015-2016)	--	--	--	(93,60,000)	(93,60,000)
As at 31-12-2016	3,12,00,000	28,67,808	--	10,43,18,066	13,83,85,874

Sd/-

K. H. Reza, FCS
Corporate Secretary & CFO

Sd/-

Faizul Hassan
Managing Director & CEO

Sd/-

M. A. Masud
Chairman