

PHARMA AIDS LIMITED

Statement of Financial Position (Un-audited) For the 2nd Quarter Ended on December 31, 2019

Particulars	Amount in Taka	
	Jul.2019 to Dec. 2019	Jul.2018 to Jun. 2019
Assets		
Non-Current Assets:	7,85,43,698	7,88,29,951
Property, Plant and Equipment	7,85,43,698	7,88,29,951
Current Assets:	24,31,77,825	20,74,31,490
Inventories	1,95,55,237	3,56,14,919
Trade and Other Receivable	16,77,54,982	13,37,91,300
Advance, Deposit & Prepayments	3,03,42,456	2,46,72,155
Goods-in-Transit	46,76,390	35,68,763
Cash and Cash Equivalent	2,08,48,760	97,84,353
Total Assets	32,17,21,523	28,62,61,441
Equity & Liabilities		
Shareholders' Equity:	23,62,38,280	22,17,75,862
Issued Share Capital	3,12,00,000	3,12,00,000
Tax Holiday Reserve	28,67,808	28,67,808
CSR Fund	30,38,648	27,04,631
Retained Earnings	19,91,31,824	18,50,03,423
Current Liabilities:	8,54,83,243	6,44,85,579
Trade Payable	6,25,936	12,25,501
Loan & Advance	48,21,596	36,98,201
Cash Credit/TR	47,880	1,12,67,411
Liabilities For Expenses	1,46,99,506	98,63,892
Dividend Payable	2,92,67,194	1,45,33,349
Income Tax Payable	2,65,59,443	1,63,95,887
Liabilities For WPPF	59,33,915	47,18,216
Liabilities For Providend Fund	35,27,773	27,83,122
Total Equity & Liabilities	32,17,21,523	28,62,61,441
NAV	75.72	71.08

Note:

- 1) **NAV:** Net Assets Value (NAV) per share has been increased due to increase of retained earnings.
- 2) **Trade & other Receivable:** Respecting the privacy of the parties, schedule of Trade and Other Receivable cannot be shown in the 2nd Quarter Financial Statement.

Sd/-

M. A. Masud
Chairman

Sd/-

Faizul Hassan
Managing Director

Sd/-

Shahinoor Baby
Director

Sd/-

K. H. Reza, FCS
Corporate Secretary

Sd/-

Md. Abu Taher
Chief Financial Officer

PHARMA AIDS LIMITED

Statement of Profit or Loss and Other Comprehensive Income (Un-audited) For the 2nd Quarter Ended on December 31, 2019

Particulars	Amount in Taka			
	Jul. 2019 to Dec. 2019	Jul. 2018 to Dec. 2018	Oct. 2019 to Dec. 2019	Oct. 2018 to Dec. 2018
Net Sales Revenue	14,62,22,706	13,04,32,420	7,43,54,469	6,43,98,623
Cost of Goods Sold	(8,75,91,595)	(7,68,80,381)	(4,56,34,822)	(3,79,13,317)
Gross Profit	5,86,31,111	5,35,52,039	2,87,19,647	2,64,85,306
Operating Expenses:				
Administrative and Selling Expenses	(1,46,15,170)	(1,18,07,272)	(60,17,105)	(52,52,449)
Profit from Operation	4,40,15,941	4,17,44,767	2,27,02,542	2,12,32,857
Other Income	27,331	---	27,331	---
Financial Cost	(4,75,328)	(10,88,859)	(2,48,752)	(8,19,076)
Profit before Contribution to WPPF	4,35,67,944	4,06,55,908	2,24,81,121	2,04,13,781
Contribution to WPPF	(20,74,664)	(19,35,996)	(10,70,530)	(9,72,085)
Profit before Tax	4,14,93,280	3,87,19,912	2,14,10,591	1,94,41,696
Disposal of Gas Generator	(8,39,056)	---	---	---
Profit before Tax	4,06,54,224	3,87,19,912	2,14,10,591	1,94,41,696
Income Tax Provision	(1,01,63,556)	(96,79,978)	(53,52,648)	(48,60,424)
Profit after Tax for the period	3,04,90,668	2,90,39,934	1,60,57,943	1,45,81,272
Net profit after Tax	3,04,90,668	2,90,39,934	1,60,57,943	1,45,81,272
Earning per Share (EPS)	9.77	9.31	5.15	4.67
Number of Shares used to compute EPS	31,20,000	31,20,000	31,20,000	31,20,000

Note:

- 1) **EPS:** EPS increased due to increase of Sales and Net Profit.
- 2) **Tax:** Income Tax expenses is recognised in the statement of Profit or Loss and Other Comprehensive Income and accounted for in accordance with the requirements of IAS-12. The Company qualifies as a publicly traded company, hence the applicable Tax rate is 25%.
- 3) **Deferred Tax:** There is no effect on deferred Tax Assets/Liabilities for the 2nd Quarter Financial Statements.
- 4) **Exchange Rate:** We have no foreign currency balance. So, there is no effect of exchange rate on cash and cash equivalent.

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Statement of Cash Flows (Un-audited) For the 2nd Quarter Ended on December 31, 2019

Particulars	Amount in Taka	
	Jul. 2019 to Dec. 2019	Jul. 2018 to Dec. 2018
A. Cash Flows from Operating Activities :		
Collection from Sales and others	12,15,40,778	11,96,89,114
Payment for Costs and expenses	(7,85,28,506)	(8,53,61,621)
Net Cash Flows from Operating Activities	4,30,12,272	3,43,27,493
B. Cash Flows from Investing Activities :		
Acquisition of Fixed Assets	(50,00,084)	(14,25,948)
Disposal of Gas Generator	3,00,000	---
Net Cash out Flows from Investing Activities	(47,00,084)	(14,25,948)
C. Cash Flows from Financing Activities:		
Cash Credit/TR	(1,12,19,531)	(1,48,87,092)
Dividend Payment	(1,56,00,000)	(1,56,00,000)
CSR Fund Expenses	(4,28,250)	(3,07,255)
Net Cash Flows from Financing Activities		
Net Cash Inflows/(Outflows)	1,10,64,407	21,07,198
D. Opening Cash & Bank Balances	97,84,353	57,02,044
E. Closing Cash & Bank Balances	2,08,48,760	78,09,242
F. Net Operating Cash Flows Per Share (NOCFPS)	13.79	11.00

Note:

1) **NOCFPS:** Net Operating Cash Flow Per Share (NOCFPS) increased due to increase of Sales & Collection than the previous quarter.

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Statement of Changes in Equity (Un-audited) For the 2nd Quarter Ended on December 31, 2019

Particulars	Share Capital	Tax Holiday Reserve	CSR Fund	Retained Earnings	Total
Balance as on 01 July 2019	3,12,00,000	28,67,808	27,04,631	18,50,03,423	22,17,75,862
Net profit for the year	-	-	-	3,04,90,668	3,04,90,668
CSR Fund Current period expenses	-	-	(4,28,250)	-	(4,28,250)
CSR Fund Provision @ 2.5%	-	-	7,62,267	(7,62,267)	-
Cash Dividend (2018-2019)	-	-	-	(1,56,00,000)	(1,56,00,000)
Balance as on 31 December 2019	3,12,00,000	28,67,808	30,38,648	19,91,31,824	23,62,38,280

Statement of Changes in Equity (Un-audited) For the 2nd Quarter Ended on December 31, 2018

Particulars	Share Capital	Tax Holiday Reserve	CSR Fund	Retained Earnings	Total
Balance as on 01 July 2018	3,12,00,000	28,67,808	21,58,935	15,35,00,456	18,97,27,199
Net profit for the year	-	-	-	2,90,39,934	2,90,39,934
CSR Fund Current period expenses	-	-	(3,07,255)	-	(3,07,255)
CSR Fund Provision @ 2.5%	-	-	7,25,998	(7,25,998)	-
Cash Dividend (2017-2018)	-	-	-	(1,56,00,000)	(1,56,00,000)
Balance as on 31 December 2018	3,12,00,000	28,67,808	25,77,678	16,62,14,392	20,28,59,878

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