

# PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

## STATEMENT OF FINANCIAL POSITION

As at March 31, 2012 (Un-audited)

Amount in Tk.

USES OF CAPITAL	July' 11 to March' 12	July' 10 to June' 11
<b><u>Non-current Assets:</u></b>	43,770,252	47,227,630
Fixed Assets	43,770,252	47,227,630
<b><u>Current Assets:</u></b>	90,651,490	65,815,432
Stock	9,605,611	7,639,356
Goods-in-Transit	8,637,461	869,119
Accounts Receivable	51,701,391	37,793,156
Advance, Deposits & Prepayments	18,548,722	15,696,020
Cash & Bank Balance	2,158,305	3,817,781
<b>TOTAL ASSETS</b>	<b>134,421,742</b>	<b>113,043,062</b>
<b>EQUITY AND LIABILITIES</b>		
<b><u>Shareholders' Equity</u></b>	86,502,475	74,058,817
Paid-Up Capital	31,200,000	31,200,000
Reserves & surplus	2,867,808	2,867,808
Retained Earnings	52,434,667	39,991,009
<b><u>Current Liabilities :</u></b>	47,919,267	38,984,245
Accounts Payable	2,987,951	3,017,662
Loans & Advances	5,903,114	4,986,558
Cash Credit	10,905,773	4,935,718
Liabilities For Expenses	4,236,798	3,337,714
Dividend Payable	5,528,875	9,928,028
Provision for Income Tax	16,317,968	11,597,960
WPPF	2,038,788	1,180,605
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>134,421,742</b>	<b>113,043,062</b>
<u>Sd/-</u>	<u>Sd/-</u>	<u>Sd/-</u>
K. H. Reza	F. Hassan	M. A. Masud
Company Secretary	Managing Director	Chairman

# PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

## STATEMENT OF COMPREHANSIVE INCOME

For the 3rd Quarter ended March 31, 2012 (Un-audited)

Amount in Tk.

PARTICULARS	1st July' 11 to 31st March'12	1st July' 10 to 31st March'11	1st Jan.' 12 to 31st March' 12	1st Jan.' 11 to 31st March' 11
Net Sales Revenue	80,317,814	65,978,965	25,061,805	22,243,165
Less : Cost of goods Sold	<u>(52,201,643)</u>	<u>(44,113,206)</u>	<u>(14,736,832)</u>	<u>(13,476,935)</u>
Gross profit	28,116,171	21,865,759	10,324,973	8,766,230
Less: Admin and Selling Exp.	<u>(8,158,516)</u>	<u>(6,891,988)</u>	<u>(2,309,355)</u>	<u>(2,342,978)</u>
Operating Profit	19,957,655	14,973,771	8,015,618	6,423,252
Less: Financial Cost	<u>(2,017,261)</u>	<u>(1,317,353)</u>	<u>(1,086,923)</u>	<u>(522,474)</u>
Net Profit/(Loss)	17,940,394	13,656,418	6,928,695	5,900,778
Add: Misc. Income	<u>81,455</u>	<u>43,163</u>	<u>81,455</u>	<u>43,163</u>
Net Profit/(Loss)	18,021,849	13,699,581	7,010,150	5,943,941
Less : 5% WPP Fund	<u>(858,183)</u>	<u>(652,361)</u>	<u>(333,817)</u>	<u>(283,045)</u>
Net Profit/(Loss) before tax	17,163,666	13,047,220	6,676,333	5,660,896
Less/(Add) :				
Provision for Income tax 27.5%	<u>(4,720,008)</u>	<u>(3,587,985)</u>	<u>(1,835,992)</u>	<u>(1,556,746)</u>
Net Profit/(Loss) after tax	<u>12,443,658</u>	<u>9,459,235</u>	<u>4,840,341</u>	<u>4,104,150</u>
Number of Shares	<u>3,120,000</u>	<u>3,120,000</u>	<u>3,120,000</u>	<u>3,120,000</u>
Earning Per Share (EPS) of Tk.10/- each.	<u>3.99</u>	<u>3.03</u>	<u>1.55</u>	<u>1.32</u>

(EPS shown as per converted face value from Tk. 100 to Tk. 10)

Sd/-

K. H. Reza  
Company Secretary

Sd/-

F. Hassan  
Managing Director

Sd/-

M. A. Masud  
Chairman

# PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

## STATEMENT OF CASH FLOW

For the 3rd Quarter ended March 31, 2012 (Un-audited)

(Amount inTk.)

PARTICULARS	March' 12	March' 11
<b>Cash Flow from Operating Activities :</b>		
Operating Profit	19,957,655	14,973,771
Depreciation	3,457,378	2,255,649
<b>A. Cash flow before working capital changes</b>	23,415,033	17,229,420
<b>B. Changes in working capital:</b>	(18,739,550)	(12,051,023)
Assets Increase/Decrease	(26,495,534)	(10,597,688)
Liabilities Increase/Decrease	7,755,984	(1,453,335)
<b>C. Cash flow from Operation (A+B)</b>	4,675,483	5,178,397
Misc. Income	81,455	43,163
Financial Cost	(2,017,261)	(1,317,353)
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<b>D. Cash Flow from Operating Activities :</b>	2,739,677	3,904,207
<b>E. Cash Flow from Investing Activities :</b>	—	—
<b>F. Cash Flow from Financing Activities:</b>	—	—
Dividend	(4,399,153)	—
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<b>Increase in Cash and Cash Equivalent (D+E+F)</b>	(1,659,476)	3,904,207
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<b>Opening Cash &amp; Bank Balances</b>	3,817,781	2,188,043
	=====	=====
<b>Closing Cash &amp; Bank Balances</b>	2,158,305	6,092,250
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<b>Net Operating Cash flow per Share</b>	1.50	1.66
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## STATEMENT OF CHANGES IN EQUITY

For the 3rd Quarter ended March 31, 2012 (Un-audited)

Particulars	Share Capital Tk.	Tax Holiday Reserves Tk.	Retained Earnings Tk.	Total Tk.
As at July 01, 2011	31,200,000	2,867,808	39,991,009	74,058,817
Net Profit/(Loss) After tax	---	---	12,443,658	12,443,658
As at 31-03-2012	31,200,000	2,867,808	52,434,667	-
As at 31-03-2011	31,200,000	2,867,808	42,114,025	76,181,833

Sd/-

K. H. Reza  
Company Secretary

Sd/-

F. Hassan  
Managing Director

Sd/-

M. A. Masud  
Chairman