

PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

STATEMENT OF FINANCIAL POSITION

As at March 31, 2013 (Un-audited)

Amount in Tk.

USES OF CAPITAL	31st March, 2013	30th June, 2012
Non-current Assets:	75,420,478	43,167,794
Fixed Assets	75,420,478	43,167,794
Current Assets:	76,935,246	93,278,968
Stock	10,344,708	8,475,253
Goods-in-Transit	1,682,135	15,085,538
Accounts Receivable	44,010,774	50,595,110
Advance, Deposits & Prepayments	19,305,493	16,393,115
Cash & Bank Balance	1,592,136	2,729,952
TOTAL ASSETS	152,355,724	136,446,762
EQUITY AND LIABILITIES		
Shareholders' Equity	85,096,157	82,055,295
Paid-Up Capital	31,200,000	31,200,000
Reserves & surplus	2,867,808	2,867,808
Retained Earnings	51,028,349	47,987,487
Current Liabilities :	67,259,567	54,391,467
Accounts Payable	3,234,523	2,964,755
Loans & Advances	17,267,822	7,765,093
Cash Credit	18,005,325	10,995,838
Liabilities For Expenses	5,720,555	4,265,163
Dividend Payable	7,707,174	13,215,419
Provision for Income Tax	13,714,772	12,954,994
WPPF	1,609,396	2,230,205
TOTAL EQUITY AND LIABILITIES	152,355,724	136,446,762

STATEMENT OF COMPREHENSIVE INCOME

For the 3rd Quarter ended March 31, 2013 (Un-audited)

Amount in Tk.

PARTICULARS	1st July' 12 to 31st March'13	1st July' 11 to 31st March'12	1st Janu.' 13 to 31st March' 13	1st Janu.' 12 to 31st March' 12
Net Sales Revenue	73,510,276	80,317,814	17,035,457	25,061,805
Less : Cost of goods Sold	(56,540,605)	(52,201,643)	(15,567,943)	(14,736,832)
Gross profit	16,969,671	28,116,171	1,467,514	10,324,973
Less: Admin and Selling Exp.	(9,305,227)	(8,158,516)	(2,795,074)	(2,309,355)
Operating Profit	7,664,444	19,957,655	(1,327,560)	8,015,618
Less: Financial Cost	(3,368,343)	(2,017,261)	(1,499,385)	(1,086,923)
Net Profit/(Loss)	4,296,101	17,940,394	(2,826,945)	6,928,695
Add: Misc. Income	107,907	81,455	--	81,455
Net Profit/(Loss)	4,404,008	18,021,849	(2,826,945)	7,010,150
Less : 5% WPP Fund	(209,715)	(858,183)	--	(333,817)
Net Profit/(Loss) before tax	4,194,293	17,163,666	(2,826,945)	6,676,333
Less/(Add) : Provision for Income tax 27.5%	(1,153,431)	(4,720,008)	--	(1,835,992)
Net Profit/(Loss) after tax	3,040,862	12,443,658	(2,826,945)	4,840,341
Number of Shares	3,120,000	3,120,000	3,120,000	3,120,000
Earning Per Share (EPS) of Tk.10/- each.	0.97	3.99	(0.91)	1.55

STATEMENT OF CASH FLOW

For the 3rd Quarter ended March 31, 2013(Un-audited)

Amount in Tk.

PARTICULARS	March, 2013	March, 2012
Cash Flow from Operating Activities :		
Collection from Sales and others	88,716,182	53,822,280
Payment for Costs and expenses	(59,639,501)	(61,451,811)
Net Cash Flow from Operating Activities:	29,076,681	(7,629,531)
Cash Flow from Investing Activities :		
Acquisition of Fixed Assets:	(37,223,984)	--
Net Cash used in Investing Activities	(37,223,984)	
CASH FLOW FROM FINANCIAL ACTIVITIES :		
Cash Credit	7,009,487	5,970,055
Net Cash Generated from Financial Activities :		
Net Cash Inflows/(Outflow)	(1,137,816)	(1,659,476)
Opening Cash & Bank Balances	2,729,952	3,817,781
Closing Cash & Bank Balances	1,592,136	2,158,305
Net operating cash flow per share	9.32	(2.45)
Number of shares used for Computing net operating cash flow.	3,120,000	3,120,000

STATEMENT OF CHANGES IN EQUITY

For the 3rd Quarter ended March 31, 2013 (Un-audited)

Particulars	Share Capital Tk	Tax Holiday Reserves Tk.	Retained earning Tk.	Total Tk.
As at July 01, 2012	31,200,000	2,867,808	47,987,487	82,055,295
Net Profit/(Loss) After tax	---	---	3,040,862	3,040,862
As at 31-03-2013	31,200,000	2,867,808	51,028,349	85,096,157
As at 31-03-2012	31,200,000	2,867,808	52,434,667	86,502,475

Sd/-
Company Secretary

Sd/-
Managing Director

Sd/-
Chairman