

# PHARMA AIDS LIMITED

345 Segun Bagicha, Ramna, Dhaka-1000

## STATEMENT OF FINANCIAL POSITION

As at March 31, 2014 (Un-audited)

		Amount in Tk.	
USES OF CAPITAL	31st March 2014	30th June 2013	
<b>Non-current Assets:</b>	7,36,27,847	7,88,81,772	
Fixed Assets	7,36,27,847	7,88,81,772	
<b>Current Assets:</b>	8,69,75,644	7,36,79,058	
Stock	1,06,23,603	84,82,725	
Accounts Receivable	5,53,05,076	4,52,90,478	
Advance, Deposits & Prepayments	1,85,43,822	1,83,32,686	
Goods-in-Transit	10,86,617	7,82,723	
Cash & Bank Balance	14,16,526	7,90,446	
<b>Total Assets</b>	<b>16,06,03,491</b>	<b>15,25,60,830</b>	
<b>Equity and Liabilities:</b>			
<b>Shareholders' Equity</b>	9,25,26,825	8,17,03,385	
Paid-Up Capital	3,12,00,000	3,12,00,000	
Reserves & surplus	28,67,808	28,67,808	
Retained Earnings	5,84,59,017	4,76,35,577	
<b>Current Liabilities :</b>	6,80,76,666	7,08,57,445	
Accounts Payable	32,48,450	34,22,475	
Loans & Advances	2,13,52,225	2,35,13,767	
Cash Credit	1,35,05,775	1,28,68,481	
Liabilities For Expenses	77,03,823	65,47,371	
Dividend Payable	77,41,003	1,21,83,991	
Provision for Income Tax	1,30,25,416	1,15,67,830	
WPPF	14,99,974	7,53,530	
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>16,06,03,491</b>	<b>15,25,60,830</b>	

## STATEMENT OF COMPREHENSIVE INCOME

For the 3rd Quarter ended March 31, 2014 (Un-audited)

Amount in Tk.

PARTICULARS	1st July' 13 to 31st March' 14	1st July' 12 to 31st March' 13	1st Janu.' 14 to 31st March' 14	1st Janu.' 13 to 31st March' 13
Turnover	8,82,31,524	7,35,10,276	2,97,26,310	1,70,35,457
Less : Cost of goods Sold	(5,91,63,038)	(5,65,40,605)	(1,96,94,877)	(1,55,67,943)
Gross profit	2,90,68,486	1,69,69,671	1,00,31,433	14,67,514
Less: Admin and Selling Exp.	(97,62,111)	(93,05,227)	(30,86,154)	(27,95,074)
Operating Profit	1,93,06,375	76,64,444	69,45,279	(13,27,560)
Less: Financial Cost	(36,64,823)	(33,68,343)	(9,07,936)	(14,99,385)
Net Profit/(Loss)	1,56,41,552	42,96,101	60,37,343	(28,26,945)
Add: Misc. Income	33,775	1,07,907	33,775	----
Net Profit/(Loss)	1,56,75,327	44,04,008	60,71,118	(28,26,945)
Less : 5% WPP Fund	(7,46,444)	(2,09,715)	(2,89,101)	----
Net Profit/(Loss) before tax	1,49,28,883	41,94,293	57,82,017	(28,26,945)
Less/(Add) :Provision for Income tax 27.5%	(41,05,443)	(11,53,431)	(15,90,055)	----
Net Profit/(Loss) after tax	1,08,23,440	30,40,862	41,91,962	(28,26,945)
Earning Per Share (EPS) of Tk.10/- each.	3.47	0.97	1.34	(0.91)
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 3rd Quarter ended March 31, 2014 (Un-audited)

Amount in Tk.

PARTICULARS	March, 2014	March, 2013
<b>Cash Flow from Operating Activities :</b>		
Collection from Sales and others	7,55,61,018	8,87,16,182
Payment for Costs and expenses	(7,49,93,522)	(5,96,39,501)
<b>Net Cash Flow from Operating Activities:</b>	5,67,496	2,90,76,681
<b>Cash Flow from Investing Activities :</b>		
Acquisition of Fixed Assets:	(5,78,710)	(3,72,23,984)
Net Cash used in Investing Activities	(5,78,710)	(3,72,23,984)
<b>CASH FLOW FROM FINANCIAL ACTIVITIES :</b>		
Cash Credit	6,37,294	70,09,487
<b>Net Cash Generated from Financial Activities :</b>		
Net Cash Inflows/(Outflow)	6,26,080	(11,37,816)
Opening Cash & Bank Balances	7,90,446	27,29,952
Closing Cash & Bank Balances	14,16,526	15,92,136
Net operating cash flow per share	0.18	9.32
Number of shares used for Computing net operating cash flow.	31,20,000	31,20,000

## STATEMENT OF CHANGES IN EQUITY

For the 3rd Quarter ended March 31, 2014 (Un-audited)

Particulars	Share Capital Tk.	Tax Holiday Reserves Tk.	Retained earning Tk.	Total Tk.
As at July 01, 2013	3,12,00,000	28,67,808	4,76,35,577	8,17,03,385
Net Profit/(Loss) After tax	--	--	1,08,23,440	1,08,23,440
As at 31-03-2014	3,12,00,000	28,67,808	5,84,59,017	9,25,26,825

## 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	3,12,00,000	28,67,808	4,79,87,487	8,20,55,295
Net Profit/(Loss) After tax	--	--	30,40,862	30,40,862
As at 31-03-2013	3,12,00,000	28,67,808	5,10,28,349	8,50,96,157

Sd/-  
K. H. Reza  
Company Secretary

Sd/-  
Shahinoor Begum  
Director

Sd/-  
F. Hassan  
Managing Director