

**PHARMA AIDS LIMITED**

345 Segun Bagicha, Ramna, Dhaka-1000

**STATEMENT OF FINANCIAL POSITION**

As at March 31, 2015 (Un-audited)

USES OF CAPITAL	Amount in Tk.	
	31st March 2015	30th June 2014
<b>Non-current Assets:</b>		
Property, Plant and Equipment	7,37,63,912	7,42,83,847
<b>Current Assets:</b>	12,36,31,206	9,85,16,161
Inventories	1,67,49,070	96,58,023
Trade and Other Receivable	7,56,78,161	6,46,84,571
Advance, Deposits & Prepayments	2,39,89,705	2,06,73,082
Goods-in-Transit	40,09,466	29,20,115
Cash & Bank Equivalent	32,04,804	5,80,370
<b>Total Assets</b>	<b>19,73,95,118</b>	<b>17,28,00,008</b>
<b>Equity and Liabilities:</b>		
<b>Shareholders' Equity</b>	11,19,50,528	9,90,99,923
Issued Share Capital	3,12,00,000	3,12,00,000
Tax Holiday Reserve	28,67,808	28,67,808
Retained Earnings	7,78,82,720	6,50,32,115
<b>Current Liabilities:</b>	8,54,44,590	7,37,00,085
Trade Payable	43,00,759	34,20,755
Loans & Advances	2,06,47,482	2,20,55,433
Cash Credit / TR	1,77,85,442	1,41,44,330
Liabilities For Expenses	1,00,70,758	92,30,670
Dividend Payable	80,04,965	76,42,657
CSR Fund	10,86,874	---
Income Tax Payable	2,11,21,643	1,55,18,660
Liabilities For WPPF	24,26,667	16,87,580
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>19,73,95,118</b>	<b>17,28,00,008</b>

**STATEMENT OF COMPREHENSIVE INCOME**

For the 3rd Quarter ended March 31, 2015 (Un-audited)

Amount in Tk.

PARTICULARS	1st July '14 to 31st March '15	1st July '13 to 31st March '14	1st Jan. '15 to 31st March '15	1st Jan. '14 to 31st March '14
	Net Sales Revenue	11,63,71,545	8,82,31,524	3,38,30,399
Less : Cost of goods Sold	(7,06,08,758)	(5,91,63,038)	(2,17,84,982)	(1,96,94,877)
Gross profit	4,57,62,787	2,90,68,486	1,20,45,417	1,00,31,433
Less: Admin and Selling Exp.	(1,11,44,555)	(97,62,111)	(37,78,832)	(30,86,154)
Operating Profit	3,46,18,232	1,93,06,375	82,66,585	69,45,279
Less: Financial Cost	(31,47,041)	(36,64,823)	(9,92,631)	(9,07,936)
Net Profit/(Loss)	3,14,71,191	1,56,41,552	72,73,954	60,37,343
Add: Misc. Income	10,675	33,775	-	33,775
Net Profit/(Loss)	3,14,81,866	1,56,75,327	72,73,954	60,71,118
Less :Provision 5% WPP Fund	(14,99,136)	(7,46,444)	(3,46,378)	(2,89,101)
Net Profit/(Loss) before tax	2,99,82,730	1,49,28,883	69,27,576	57,82,017
Less/(Add) :Provision for Income tax @ 27.50%	(82,45,251)	(41,05,443)	(19,05,084)	(15,90,055)
Net Profit/(Loss) after tax	2,17,37,479	1,08,23,440	50,22,492	41,91,962
Less: Provision for CSRF @ 5% on Net Profit after tax	(10,86,874)	---	(2,51,125)	---
Net Profit/(Loss) after CSRF	2,06,50,605	1,08,23,440	47,71,367	41,91,962
Earning Per Share (EPS) of Tk.10/- each.	6.62	3.47	1.53	1.34
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, 2015 (Un-audited)

Amount in Tk.

PARTICULARS	March, 2015	March, 2014
	<b>Cash Flow from Operating Activities :</b>	
Collection from Sales and others	9,38,80,934	7,55,61,018
Payment for Costs and expenses	(8,96,76,263)	(7,49,93,522)
<b>Net Cash Flow from Operating Activities:</b>	42,04,671	5,67,496
<b>Cash Flow from Investing Activities :</b>		
Acquisition of Fixed Assets:	(52,21,349)	(5,78,710)
Net Cash out flow from Investing Activities	(52,21,349)	(5,78,710)
<b>Cash Flow from Financing Activities:</b>		
Cash Credit/TR	36,41,112	6,37,294
<b>Net cash flow from Financing Activities:</b>		
Net Cash Inflows/(Outflow)	26,24,434	6,26,080
Opening Cash & Bank Balances	5,80,370	7,90,446
Closing Cash & Bank Balances	32,04,804	14,16,526

**STATEMENT OF CHANGES IN EQUITY**

For the 3rd Quarter ended March 31, 2015 (Un-audited)

Particulars	Share Capital Tk.	Tax Holiday Reserves Tk.	Retained Earning Tk.	Total Tk.
As at July 01, 2014	3,12,00,000	28,67,808	6,50,32,115	9,90,99,923
Net Profit/(Loss) After tax	--	--	2,06,50,605	2,06,50,605
Cash Dividend (2013-2014)	--	--	(78,00,000)	(78,00,000)
Closing Balance			7,78,82,720	11,19,50,528

**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

**তথ্য U bs-1**

2013-2014Bs A\_৩০টি 25% নতুন বর্ধিত ফিস্ক মর্চু ক কিব ন্য | তথ্য U j f'বিস্তি কবি গিব 78.00 j ৭| উকি, হি 28-12-2014Bs Zমি িল এলি ক মবি ব মবি ক কবি িনবি বি KZK Abjg' Z ন্য Ges 28 Rb'p'ix, 2015 Zমি L ি\_k কবি িক'ব'ম' ন্য; িক'স' িক'ম'Z Aa'৩৩৩ ক (Half yearly) িনমে-G f'j ekZt A'স'f' Kiv nqib িক'৩৩৩ g'p'31, 2015 Zমি িল ম'গ' 3<sup>rd</sup> Quarter িনমে A'স'f' Kiv nq'q' | dtj Retained Earnings n'ম t'c'q'q' |

**তথ্য U bs-2**

Rj িB, 2014 ি\_k িল'ম'ত, 2014 (Half yearly) ম'গ' িক'৩৩৩ Drc' b | িক'৩৩৩ f'j'j িk' | 3<sup>rd</sup> Quarter A\_৩ Rb'p'ix, 2015 ি\_k g'p'2015 ম'গ' ি\_k িক'৩৩৩ ক'ব' িk' L'ivc িk'৩৩৩ Drc' b | িক'৩৩৩ Zj b'g'j K'f'ite A'ব'k'is'k n'ম t'c'q'q' |

Sd/-  
K. H. Reza (FCS)  
CFO & Corporate Secretary

Sd/-  
Faizul Hassan  
CEO & Managing Director

Sd/-  
M. A. Masud  
Chairman